DOCUMENT RESUME

ED 114 944 EA 007 685

TITLE	Financing Our Schools, 1974. A Summary of Financial Data for School Districts of Western New York for the School Years 1972-73 and 1973-74.
INSTITUTION	Western New York Regional Office for Educational Planning, Cheektowaga.
SPONS AGENCY	Erie County Board of Cooperative Educational Services, Buffalo, N.Y.
PUB DATE	74
NOTE	94p.; Related document is EA 007 686
EDRS PRICE	MF-$0.76 HC-$4.43 Plus Postage
DESCRIPTORS	Average Daily Attendance; Budgets; *Educational Finance; Elementary Secondary Education; Expenditure Per Student; Federal Aid; *School District Spending; *School Statistics; State Aid; *Tables (Data); Tax Effort; Teacher Salaries
IDENTIFIERS	*New York

ABSTRACT

This publication presents data on attendance, staffing, revenues, and expenditures for the 87 school districts in the six counties of western New York. Data from two separate school years are included. Section A reports data from the 1972-73 fiscal year and is based mainly on state financial reports for the year. Section B reports data for 1973-74 and is drawn from state budget reports. Section C provides profile charts combining data for all of western New York, so that each school district can compare its own data profile with the means for western New York. The 1973-74 budget data are intended to indicate trends that may be helpful to individual school districts; however, caution should be exercised in using them, as they are based on budget estimates and are therefore subject to change. The data reported were obtained both from individual school districts and from the Boards of Cooperative Educational Services for Western New York. (Author/JG)

****
* Documents acquired by ERIC include many informal unpublished *
* materials not available from other sources. ERIC makes every effort *
* to obtain the best copy available. Nevertheless, items of marginal *
* reproducibility are often encountered and this affects the quality *
* of the microfiche and hardcopy reproductions ERIC makes available *
* via the ERIC Document Reproduction Service (EDRS). EDRS is not *
* responsible for the quality of the original document. Reproductions *
* supplied by EDRS are the best that can be made from the original. *
****

ED114944

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

FINANCING OUR SCHOOLS

1974

2

A SUMMARY OF FINANCIAL DATA FOR SCHOOL DISTRICTS OF WESTERN NEW YORK FOR THE SCHOOL YEARS 1972-73 and 1973-74

The Western New York Regional Office for Educational Planning
Board of Cooperative Educational Services
First Supervisory District, Erie County
455 Cayuga Road
Cheektowaga, New York 14225

EA 007 685

THE WORK PRESENTED OR REPORTED HEREIN WAS PERFORMED PURSUANT TO A CONTRACT WITH THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES, FIRST SUPERVISORY DISTRICT OF ERIE COUNTY. HOWEVER, THE OPINIONS EXPRESSED HEREIN DO NOT NECESSARILY REFLECT THE POSITION OR POLICY OF THE BOARD; NO OFFICIAL ENDORSEMENT BY THE BOARD SHOULD BE INFERRED.

WESTERN REGIONAL OFFICE FOR EDUCATIONAL PLANNING
Board of Cooperative Educational Services
First Supervisory District, Erie County
455 Cayuga Road, Box J, Cheektowaga, New York 14225

E R R A T A

for

Financing Our Schools, 1974

The figures below should be substituted for Buffalo for those reported in Financing Our Schools, 1974.

TABLE	PAGE	ITEM	AMOUNT	RANK
II	3	Total WADA 62,002		1
III	7	Full Value/WADA	$30,798	14
III	7	Tax on Property/WADA	607	11
III	7	Non-Property Tax/WADA	102	--
III	7	Amount Raised Locally/WADA	709	10
III	7	State Aid/WADA	780	58
III	7	Federal Aid/WADA	6	--
IV-A	11	Board of Education/WADA	2	87
IV-A	11	Central Administration/WADA	21	81
IV-A	11	Instruction, Reg. Day/WADA	798	24
IV-A	11	Instruction, Special/WADA	5	--
IV-B	15	Transportation/WADA	59	--
IV-B	15	Plant Operation & Maintenance/WADA	163	4
IV-B	15	Undistributed Expenses/WADA	232	21
IV-B	15	Debt Service/WADA	206	4
IV-B	15	To Capital Fund/WADA	5	--
IV-B	15	To Other Funds/WADA	1	--
V-A	19	Supervision, Other/WADA	20	--
V-A	19	Co-Curricular Activities/WADA	1	--
V-B	23	Attendance Services/WADA	12	--
VI	27	Salaries of Teachers/WADA	606	9
VII	31	Total General Fund Expenditures/WADA	1,489	10
VII	31	Approved Operating Expenditures/WADA	1,291	6
VII	31	Employee Benefits/WADA	222	--

E R R A T A

for

Financing Our Schools, 1974

TABLE	PAGE	ITEM		RANK
		STAFFING ADEQUACY:		
VI	27	Total:	65.5	6
VI	27	Elementary:	53.7	25
VI	27	Secondary:	59.5	4
VI	27	Non-Teaching:	8.8	11

TABLE	PAGE	ITEM	AMOUNT	QUARTER
V-A	19	Supervision, Principal/WADA	$ 86	1
V-A	19	Teaching/WADA	649	4
V-A	19	Interscholastic Athletics/WADA	3	4
V-B	23	Guidance, Psy. and Social Work Services/WADA	27	2
V-B	23	Teaching Equipment, Supplies and Materials/WADA	13	4
V-B	23	Textbooks/WADA	11	1

PREFACE

The year 1974 will undoubtedly mark the beginning of a new era in the history of public school finance in the State of New York.

As the year began, we awaited a proposal from the Task Force on State Aid for Elementary and Secondary Schools. A preliminary report released in February identified principles and objectives of the Task Force, but the formula itself did not emerge until April.

Meanwhile, demands for action mounted as school districts experienced a decline in the state share of school costs since 1968. The smaller percentage of state aid coupled with rapidly increasing inflation forced school districts to increase property tax rates, thereby generating more pressures from citizen-taxpayers.

Confronted with these demands in an election year, the Legislature settled on a formula which fell short of reaching all the objectives of the Task Force. New trends in declining enrollments and increasing property values present new patterns of future change.

The Task Force recommends a continuing effort to develop a long range program and to build a sounder and more current data base for analysis of alternative approaches.

As a part of such a continuing effort to provide pertinent data to school districts, this twenty-third annual report, Financing Our Schools 1974, can play a useful role. It offers data on attendance, staffing, revenues and expenditures for the 87 school districts in the six counties of Western New York.

Data from two separate school years is included. Section A reports data from the 1972-73 school fiscal year and is based mainly on state financial reports, the ST-3 for 1972-73. Section B reports data for the current school fiscal year, 1973-74, and was drawn from the state budget reports, the SBM-1 or SBM-2.

In order to make the study more relevant and useful to local districts, we added one section which would normally appear every two years in Appraising School District Fiscal Policy.

Section C provides profile charts of Western New York so that each school district can obtain its own profile and see how it stands in comparison with the means for Western New York. This is not an evaluative study, "goodness" or "badness" should not be inferred from the manner in which data are reported. Value judgments must be supplied by the user. The current budget data will indicate trends which should be helpful to school districts. Caution must be exercised in using the data from the current year as it is based on budget estimates and is subject to adjustment at the end of the school year.

The data reported in this issue were obtained from both school districts and BOCES. The spirit of cooperation extended to us in the process of collecting our data was exceptional. We are deeply grateful for the support of Western New York District Superintendents and Chief School Officers in our efforts. We are especially indebted to the school business officials who were always instantly available for assistance and discussion.

The facilities of the Data Processing Center of the State University of New York at Buffalo were used in processing the data for this study. We wish to thank Dave Grzankowski for his patient and valuable assistance in our computer work. We also gratefully acknowledge the help of Gloria Santo in preparing the text for printing.

Marilyn A. H. Rott
Finance & Legislation Specialist

Anthony L. Almeida, S.J.
Research Assistant

Edith Woock
Research Assistant

Marshall L. Smith
Research Assistant

TABLE OF CONTENTS

Preface iii

Introduction vii

SECTION A (EXPENDITURES) 1972-73

TABLE

I Summary of Data for School Districts in Western New York, 1972-73 1

II Pupil Attendance and District Type, 1972-73 2

III Local Ability, Effort, and Federal Aid, 1972-73 6

IV-A General Fund Expenditures Per Weighted Average Daily Attendance by Functional Unit, 1972-73 10

IV-B General Fund Expenditures Per Weighted Average Daily Attendance by Functional Unit, 1972-73 14

V-A Expenditures Per Weighted Average Daily Attendance for Instruction, Regular Day School by Sub-Function and Selected Objects of Expense, 1972-73 18

V-B Expenditures Per Weighted Average Daily Attendance for Instruction, Regular Day School by Sub-Function and Selected Objects of Expense, 1972-73 22

VI Average Teachers Salaries, Numerical Staffing Adequacy, 1972-73 26

VII Total Expenditures and Employee Benefits Expenditures Per Weighted Average Daily Attendance and State Aid Ratio, 1972-73 30

VIII Percentage of Total General Fund Expenditures for Functional Units, 1972-73 34

IX School Enrollment and Teachers by County in Western New York, 1972-73 38

SECTION B (BUDGET ESTIMATES) 1973-74

X Summary of Data for School Districts in Western New York, 1973-74 41

XI Pupil Attendance and District Type, 1973-74 42

XII Local Ability, Effort, and Federal Aid, 1973-74 46

TABLE

XIII-A General Fund Expenditures Per Weighted Average Daily Attendance by Functional Unit, 1973-74 50

XIII-B General Fund Expenditures Per Weighted Average Daily Attendance by Functional Unit, 1973-74 54

XIV-A Expend tures Per Weighted Average Daily Attendance for Instruction, Regular Day School by Sub-Function and Selected Objects of Expense, 1973-74 58

XIV-B Expenditures Per Weighted Average Daily Attendance for Instruction, Regular Day School by Sub-Function and Selected Objects of Expense, 1973-74 62

XV Average Teachers Salaries, Numerical Staffing Adequacy, 1973-74 66

XVI Total Expenditures and Employee Benefits Expenditures Per Weighted Average Daily Attendance and State Aid Ratio, 1973-74 70

XVII Percentage of Total General Fund Expenditures for Functional Units, 1973-74 74

SECTION C (ANALYSIS OF FISCAL AND STAFFING POLICY) 1972-73

Chart 1 Western New York Revenue Policy Profile Chart, 1972-73 80

Chart 2 Western New York General and Instructional Expenditures Profile, 1972-73 81

Chart 3 Increase in Teachers' Salaries in Western New York 82

Definitions 83

Index 85

Financing Our Schools, 1974 is designed to help school districts evaluate their fiscal decisions by making comparisons with their neighboring districts in western New York. A school district which has maintained a file of finance studies over the past twenty years also has a valuable resource for comparing its current fiscal position to its position in previous years, although caution must be used since classifications of expenditures and per pupil units have changed.

At least two tactics are useful in selecting school districts with which to make comparisons. One is to use the entire group of school districts in western New York. The other is to select school districts with similar characteristics to the district being studied. Caution should be exercised in using the data for 1973-74 since they are estimates.

Generally comparisons with the entire group should be restricted to the computed measures such as expenditures/WADA, tax rate on full value, averages and ratios. The rank or quartile of each district within the total group is given for measures for which general comparisons are relevant. A rank of one is assigned to the district having the highest value for a given measure. A rank of 87 is assigned to the district having the lowest value for a given measure. The highest quarter is given a quartile rank of one.

In interpreting the meaning of rank or quartile it should be kept in mind that the absolute difference between districts of consecutive rank on a particular measure will usually be greater at the extremes than at the center of the distribution.

The fact that a district may fluctuate widely in its rank from one measure to another is neither innately "good" or "bad," however, school officials should be able to explain such fluctuations. If an explanation is not readily forthcoming, the district would be well advised to investigate the situation further. Wide fluctuations in rank from measure to measure can result from inconsistencies in district fiscal policy.

The district rank also gives some indication of the adequacy of the district's educational provision. A district which consistently ranks below the median on most measures should seriously ask itself if this condition results from economic operation or program deprivation. On the other hand, a district consistently high on most measures has a great responsibility for insuring the efficient use of these provisions. It should be noted that there is an impressive array of evidence that school districts with better educational programs generally have higher expenditures than districts with poorer programs. Money alone,however, without its efficient use, will not buy school quality.

Comparisons on more measures can be made among school districts when the districts are limited to those with certain similar characteristics. No two districts are alike, but variations on such important characteristics as size, ability, location, growth rate and district age can be limited to the point where one can select several districts which are similar. When the group is carefully selected, across the board comparisons can be made.

Certain measures have a more profound influence than others upon the ability of a school district to provide an adequate educational program.

Total WADA - The size of a school district strongly affects the type and extent of programs to be offered. A variety of studies have indicated that efficiency of district operation can suffer from being too small or too large.

Full Value Per WADA - This measure is often referred to as "ability." The more able districts can finance adequate educational programs without unduly straining property taxpayers. Such districts are relatively independent from fluctuations in state aid policies. Low ability districts find it difficult to finance programs beyond the minimum prescribed by the state, placing them at the mercy of the state policy and its fluctuation.

Tax Rate on Full Value - This measure is often referred to as local effort. High ability cannot be transformed into adequate educational support unless the people are willing to tax themselves to the required degree. Unfortunately a local willingness to make a substantial tax effort will not provide adequate educational support unless this willingness is accompanied with an adequate tax base (ability).

Approved Operating Expenditures/WADA - This measure,approximately the same as net current expenditure per WADA, is most indicative of the adequacy of the financial provisions for schools. This figure buys the critical ingredients of an educational program - professional personnel, teaching supplies, and equipment.

Average Teacher's Salary - The most important investment a school board makes is in its professional staff. As much as 70 percent of current expenditures goes for this purpose. The level of salaries paid by a district is an important factor in determining the general competency of the staff it can attract. In this measure, each school district is in competition with every other school district regardless of size, ability or location.

Numerical Staffing Adequacy - It is important to have good people in the district's employ, but it is also important to have enough of these people so that their effecitveness is not unduly diluted. Numerical staffing adequacy is a measure of the numbers of professional people employed. The level of salaries paid and the number of people employed constitute the two principal decisions involved in establishing the total amount of money to be paid for "Salaries."

There is no pat answer in evaluating a school district's fiscal policies. In addition to the status norms provided by this study, the task requires a knowledge of the research on the relationships between the reported measures and the resulting educational program, and a thorough knowledge of the district being evaluated.

SECTION A

1972-1973

EXPENDITURES

TABLE I SUMMARY OF DATA FOR SCHOOL DISTRICTS IN WESTERN NEW YORK, 1972/73

TABLE	EXPENDITURE ITEM	LOWEST	FIRST QUARTILE	MEDIAN	THIRD QUARTILE	HIGHEST
III	FULL VALUATION/WADA	$ 9,655	$ 16,243	$ 20,139	$ 27,187	$ 64,649
	TAX ON PROPERTY/WADA	157	277	363	582	1,824
	AMOUNT RAISED LOCALLY/WADA	157	281	409	545	1,897
	STATE AID RECEIVED/WADA	341	738	868	927	1,133
	FULL VALUE TAX RATE	18.76	16.96	19.15	21.80	26.49
IV-A	BOARD OF EDUCATION/WADA	$ 2	$ 4	$ 6	$ 9	$ 24
	CENTRAL ADMINISTRATION/WADA	0	28	34	44	77
	INSTRUCTION REGULAR DAY SCHOOL/WADA	626	733	771	882	1,188
IV-B	PLANT OPERATION + MAINTENANCE/WADA	$ 65	$ 97	$ 107	$ 120	$ 194
	UNDISTRIBUTED EXPENSES/WADA	174	196	213	231	277
	DEBT SERVICE/WADA	1	78	102	144	246
V-A	SUPERVISION, PRINCIPALS/WADA	$ 0	$ 25	$ 42	$ 58	$ 102
	TEACHING/WADA	553	648	677	787	912
	INTERSCHOLASTIC ATHLETICS/WADA	0	7	9	11	17
V-B	GUIDANCE SERVICES/WADA	$ 0	$ 18	$ 23	$ 29	$ 69
	HEALTH SERVICES/WADA	0	12	14	17	46
	TEACHING MATERIALS/WADA	18	26	38	36	57
	TEXTBOOKS/WADA	2	5	6	8	14
VI	SALARIES OF TEACHING PERSONNEL/WADA	$ 412	$ 498	$ 529	$ 566	$ 788
	AVERAGE TEACHERS SALARIES	8,292	10,298	11,083	11,648	14,388
	ELEMENTARY STAFFING ADEQUACY	0	48.2	50.9	54.1	62.7
	SECONDARY STAFFING ADEQUACY	0	42.7	46.8	50.4	78.6
	NONTEACHING STAFFING ADEQUACY	2.6	4.7	5.5	6.6	28.8
	TOTAL STAFFING ADEQUACY	46.5	51.7	54.9	57.9	78.1
VII	TOTAL GENERAL FUND EXPENDITURES/WADA	$ 1,116	$ 1,257	$ 1,315	$ 1,398	$ 1,784
	APPROVED OPERATING EXPENDITURES/WADA	821	938	989	1,044	1,539

ADDITIONAL STATISTICS..

TOTAL GENERAL FUND EXPENDITURES/WADA MEAN	$ 1,342
APPROVED OPERATING EXPENDITURES/WADA MEAN	$ 1,004

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1972/73

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ALLEGANY COUNTY							
ANDOVER	4	0	300	270	570	80	638
ANGELICA	4	0	230	224	454	85	510
BELFAST	4	0	283	215	498	83	551
BELMONT	4	0	328	281	609	77	680
BOLIVAR	4	52	350	397	799	70	872
CUBA	4	68	517	526	1,111	59	1,208
FILLMORE	4	0	571	471	1,042	64	1,160
FRIENDSHIP	4	42	314	295	651	75	703
RICHBURG	4	41	221	198	460	84	488
RUSHFORD	4	0	275	227	502	82	559
SCIO	4	0	319	284	603	79	674
WHITESVILLE	4	0	188	156	344	87	382
CATTARAUGUS COUNTY							
ALLEGANY	4	100	681	743	1,524	50	1,660
CATTARAUGUS	4	68	419	464	951	67	1,030
ELLICOTTVILLE	4	0	448	389	837	68	934
FRANKLINVILLE	4	0	538	465	1,003	65	1,119
HINSDALE	4	0	383	346	729	72	815
LIMESTONE	2	0	193	176	369	86	413
LITTLE VALLEY	4	31	288	290	609	76	666
OLEAN	1	285	1,693	1,845	3,823	24	4,141
PIONEER	6	0	1,902	1,596	3,498	26	3,897
PORTVILLE	4	0	821	724	1,545	49	1,725
RANDOLPH	4	0	762	644	1,406	54	1,568
SALAMANCA	5	0	1,120	1,066	2,186	42	2,452
WEST VALLEY	4	0	286	237	523	81	582

*1 TYPE- 1-CITY, 2-UNION FREE, 3-INDEPENDENT UNION FREE, 4-CENTRAL, 5-CITY CENTRAL, 6-INDEPENDENT CENTRAL, 7-CENTRAL HIGH SCHOOL, 8-COMMON

*2 SCHOOL DISTRICTS LISTED ACCORDING TO THE POPULAR NAME DESIGNATED BY THE STATE EDUCATION DEPARTMENT

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1972/73 (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
CHAUTAUQUA COUNTY							
BEMUS POINT	4	71	638	709	1,418	52	1,559
BROCTON	4	0	572	504	1,076	61	1,201
CASSADAGA VALLEY	4	0	925	807	1,732	47	1,933
CHAUTAUQUA	4	39	291	278	608	78	658
CLYMER	4	0	414	358	772	71	862
DUNKIRK	1	205	1,353	1,693	3,251	28	3,572
FALCONER	4	128	898	1,001	2,027	44	2,212
FORESTVILLE	4	67	469	460	996	66	1,077
FREDONIA	6	176	1,156	1,261	2,593	37	2,821
FREWSBURG	4	0	716	604	1,320	56	1,471
JAMESTOWN	1	585	3,723	3,616	7,924	7	8,536
MAYVILLE	4	0	426	383	809	69	905
PANAMA	4	0	590	475	1,065	63	1,184
PINE VALLEY	4	0	617	530	1,147	58	1,280
RIPLEY	4	0	366	325	691	73	773
SHERMAN	4	45	294	346	685	74	748
SILVER CREEK	4	84	784	796	1,664	48	1,822
SOUTHWESTERN	6	136	1,134	1,280	2,550	39	2,803
WESTFIELD	4	0	688	652	1,340	55	1,503
ERIE COUNTY							
AKRON	4	149	895	937	1,981	45	2,142
ALDEN	4	180	1,379	1,442	3,001	30	3,272
AMHERST CENTRAL *3	6	0	0	2,768	2,768	34	3,460
BUFFALO	1	1,817	26,700	19,524	48,041	1	52,013
CHEEKTOWAGA	4	234	1,632	1,821	3,687	25	4,026
CLARENCE	6	0	2,219	2,263	4,482	19	5,049
CLEVELAND HILL	2	144	965	1,383	2,492	40	2,766
DEPEW	3	326	1,912	1,621	3,859	22	4,101
EAST AURORA	3	184	1,480	1,645	3,309	27	3,629
EDEN	4	189	1,199	1,312	2,700	36	2,934

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1972/73 (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ERIE COUNTY (CONT.)							
EGGERTSVILLE *3	8	121	946	0	1,067	62	1,006
FRONTIER	4	537	3,096	3,137	6,770	10	7,287
GOWANDA	6	157	1,082	1,054	2,293	41	2,478
GRAND ISLAND	4	295	1,952	1,912	4,159	20	4,489
GRIFFITH INSTITUTE	6	235	1,508	1,488	3,231	29	3,484
HAMBURG	6	360	2,588	2,851	5,799	13	6,331
HOLLAND	4	0	963	786	1,749	46	1,945
IROQUOIS	6	0	1,940	1,903	3,843	23	4,320
KENMORE	3	1,069	8,069	9,952	19,090	2	21,044
LACKAWANNA	1	432	2,487	2,358	5,277	16	5,651
LAKE SHORE	6	295	1,863	1,947	4,105	21	4,444
LANCASTER	6	422	3,003	3,237	6,662	11	7,261
MARYVALE	2	486	3,204	3,445	7,135	9	7,753
NORTH COLLINS	4	93	642	680	1,415	53	1,475
ORCHARD PARK	6	356	2,364	2,678	5,398	14	5,890
SLOAN	3	151	1,106	1,648	2,905	33	3,242
SNYDER *3	8	156	1,117	0	1,273	57	1,195
SWEET HOME	6	500	3,214	3,434	7,148	8	7,757
TONAWANDA	1	287	2,115	2,593	4,995	17	5,501
WEST SENECA	6	1,056	6,903	6,285	14,244	4	15,287
WILLIAMSVILLE	6	732	5,246	5,395	11,373	5	12,355
NIAGARA COUNTY							
BARKER	4	0	826	630	1,456	51	1,614
LEWISTON-PORTER	6	255	2,092	2,271	4,618	18	5,059
LOCKPORT	1	431	3,110	2,979	6,520	12	7,049
NEWFANE	6	178	1,319	1,265	2,762	35	2,990
NIAGARA FALLS	1	1,005	7,037	7,067	15,109	3	17,451
NIAGARA-WHEATFIELD	6	320	2,520	2,551	5,391	15	5,868
NORTH TONAWANDA	1	576	3,717	4,304	8,597	6	9,385
ROYALTON-HARTLAND	4	0	1,437	1,126	2,563	38	2,844
STARPOINT	6	193	1,387	1,371	2,951	32	3,196
WILSON	6	148	1,002	935	2,085	43	2,245

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1972/73 (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ORLEANS COUNTY							
LYNDONVILLE	4	0	616	470	1,086	60	1,203
MEDINA	6	202	1,471	1,300	2,973	31	3,197

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1972/73

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ALLEGANY COUNTY												
ANDOVER	19,981	47	293	61	0	293	64	14.68	81	941	16	0
ANGELICA	11,484	86	253	73	0	253	75	22.07	19	1,002	7	44
BELFAST	16,350	64	355	48	0	355	52	21.72	23	909	30	0
BELMONT	15,126	72	277	66	0	277	69	18.32	56	888	38	0
BOLIVAR	13,005	80	195	86	0	195	86	14.99	80	935	17	0
CUBA	17,128	59	358	47	0	358	51	20.91	31	886	39	3
FILLMORE	14,343	73	257	71	0	257	73	17.95	59	900	33	1
FRIENDSHIP	9,655	87	230	80	0	230	81	23.83	8	1,021	4	0
RICHBURG	11,736	84	241	76	0	241	77	20.52	36	1,133	1	0
RUSHFORD	23,258	33	434	34	0	434	41	18.68	51	809	52	0
SCIO	13,554	76	280	64	0	280	67	20.69	33	954	14	0
WHITESVILLE	11,495	85	157	87	0	157	87	13.68	83	1,038	3	0
CATTARAUGUS COUNTY												
ALLEGANY	21,524	38	279	65	0	279	68	12.97	85	779	58	0
CATTARAUGUS	18,357	56	297	60	0	297	63	16.21	75	944	15	0
ELLICOTTVILLE	20,080	46	340	53	0	340	57	16.96	66	929	21	0
FRANKLINVILLE	15,960	69	299	59	0	299	62	18.75	49	922	26	7
HINSDALE	12,908	81	220	82	0	220	82	17.07	64	1,003	6	0
LIMESTONE	13,949	74	284	62	0	284	65	20.35	37	959	11	0
LITTLE VALLEY	15,279	71	200	85	0	200	85	13.09	84	959	10	0
OLEAN	25,002	29	602	13	0	602	15	24.09	7	732	67	0
PIONEER	16,804	62	221	81	10	231	80	13.75	82	894	35	0
PORTVILLE	13,570	75	218	83	0	218	83	16.06	76	915	28	2
RANDOLPH	16,044	68	264	69	0	264	71	16.42	71	929	20	1
SALAMANCA	13,119	79	243	74	0	243	76	18.50	54	872	41	1
WEST VALLEY	20,543	41	465	30	0	465	35	22.63	15	885	40	0

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1972/73 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
CHAUTAUQUA COUNTY												
BEMUS POINT	22,010	37	466	29	0	466	34	21.18	28	931	18	5
BROCTON	16,724	63	349	50	0	349	55	20.88	32	954	13	0
CASSADAGA VALLEY	12,159	83	233	79	0	233	79	19.15	44	969	9	4
CHAUTAUQUA	47,356	4	991	2	0	991	2	20.92	30	536	83	0
CLYMER	19,697	50	382	41	0	382	48	19.41	42	1,005	5	0
DUNKIRK	48,260	2	731	3	0	731	6	15.14	78	387	86	13
FALCONER	25,207	27	558	15	0	558	20	22.13	18	759	62	3
FORESTVILLE	16,243	66	307	58	0	307	61	18.90	48	957	12	0
FREDONIA	26,310	23	466	28	0	466	33	17.69	61	845	46	1
FREWSBURG	12,789	82	238	77	0	238	78	18.64	52	927	22	7
JAMESTOWN	23,112	35	504	21	0	504	26	21.80	22	721	70	5
MAYVILLE	27,371	20	545	18	0	545	22	19.90	41	860	44	3
PANAMA	20,338	42	388	39	0	388	46	19.10	45	838	49	17
PINE VALLEY	13,136	78	253	72	0	253	74	19.25	43	1,103	2	0
RIPLEY	15,804	70	343	51	0	343	56	21.71	25	923	25	5
SHERMAN	16,072	67	263	70	0	263	72	16.37	73	978	8	0
SILVER CREEK	22,542	36	376	42	0	376	49	16.67	68	766	59	10
SOUTHWESTERN	27,603	19	500	23	0	500	27	18.10	58	815	51	8
WESTFIELD	26,080	24	485	24	0	485	29	18.58	53	761	61	0
ERIE COUNTY												
AKRON	20,139	44	267	68	60	327	59	16.28	74	889	37	0
ALDEN	19,848	48	332	55	77	409	44	20.61	34	799	56	0
AMHERST CENTRAL *3	36,039	8	550	17	53	603	14	16.75	67	607	81	1
BUFFALO	36,713	6	723	4	122	845	3	23.03	11	930	19	7
CHEEKTOWAGA	48,100	3	707	5	94	801	4	16.65	69	464	85	0
CLARENCE	33,307	11	644	7	79	723	7	21.70	26	712	71	0
CLEVELAND HILL	34,468	10	610	10	84	694	11	20.14	40	651	77	0
DEPEW	23,207	34	390	37	78	468	32	20.16	39	802	55	0
EAST AURORA	28,405	17	607	11	93	700	10	24.63	4	721	69	0
EDEN	20,322	43	397	36	95	492	28	24.20	6	905	32	0

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1972/73 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ERIE COUNTY (CONT.)												
EGGERTSVILLE #3	35,542	9	342	52	40	382	47	10.76	87	621	80	0
FRONTIER	31,001	12	484	26	95	579	17	18.68	50	643	78	0
GOWANDA	18,986	53	309	57	40	349	54	18.35	55	805	54	0
GRAND ISLAND	27,236	21	574	14	93	667	12	24.49	5	738	66	0
GRIFFITH INSTITUTE	20,124	45	384	40	91	475	30	23.60	10	866	43	0
HAMBURG	25,213	26	475	27	96	571	18	22.63	14	747	65	0
HOLLAND	19,364	51	236	78	82	318	60	16.38	72	895	34	0
IROQUOIS	24,115	31	451	31	92	543	23	22.49	16	840	47	0
KENMORE	39,078	5	614	9	96	710	9	18.17	57	532	84	0
LACKAWANNA	64,649	1	1,024	1	73	1,097	1	16.96	65	341	87	6
LAKE SHORE	19,141	52	362	45	92	454	37	23.75	9	913	29	0
LANCASTER	27,710	18	484	25	79	563	19	20.33	38	697	74	1
MARYVALE	21,464	39	314	56	96	410	43	19.07	46	758	63	0
NORTH COLLINS	17,815	57	242	75	95	337	58	18.93	47	926	23	0
ORCHARD PARK	25,455	25	502	22	84	586	16	23.01	12	721	68	0
SLOAN	27,187	22	388	38	81	469	31	17.22	63	706	72	1
SNYDER #3	36,470	7	360	46	46	406	45	11.12	86	602	82	2
SWEET HOME	28,472	16	630	8	81	711	8	24.98	3	748	64	0
TONAWANDA	21,130	40	363	44	96	459	36	21.71	24	764	60	2
WEST SENECA	25,112	28	337	54	104	441	40	17.56	62	671	75	0
WILLIAMSVILLE	28,813	15	669	6	94	763	5	26.49	1	703	73	2
NIAGARA COUNTY												
BARKER	13,228	77	210	84	0	210	84	15.90	77	923	24	0
LEWISTON-PORTER	24,188	30	530	19	0	530	24	21.91	20	808	53	9
LOCKPORT	30,900	13	553	16	0	553	21	17.89	60	629	79	0
NEWFANE	17,154	58	446	33	0	446	39	26.01	2	906	31	0
NIAGARA FALLS	30,344	14	604	12	33	637	13	21.01	29	669	76	8
NIAGARA-WHEATFIELD	23,423	32	511	20	0	511	25	21.83	21	816	50	51
NORTH TONAWANDA	19,803	49	448	32	0	448	38	22.65	13	790	57	0
ROYALTON-HARTLAND	16,250	65	268	67	0	268	70	16.48	70	839	48	0
STARPOINT	18,704	55	281	63	0	281	66	15.03	79	890	36	9
WILSON	17,006	60	350	49	0	350	53	20.56	35	856	45	0

TABLE III . LOCAL ABILITY, EFFORT, AND FEDERAL AID 1972/73 . (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ORLEANS COUNTY												
LYNDONVILLE	18,735	54	416	35	0	416	42	22.22	17	870	42	9
MEDINA	16,940	61	365	43	0	365	50	21.52	27	919	27	1

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ALLEGANY COUNTY								
ANDOVER	7	41	57	10	771	44	2	0
ANGELICA	17	10	52	13	764	47	0	0
BELFAST	24	1	47	18	734	63	0	1
BELMONT	18	8	0	87	733	66	0	0
BOLIVAR	4	75	44	22	741	57	0	0
CUBA	7	27	52	12	773	41	0	0
FILLMORE	4	74	45	20	664	84	1	0
FRIENDSHIP	20	5	41	33	717	75	0	0
RICHBURG	23	2	77	1	810	18	0	1
RUSHFORD	15	12	70	4	760	49	0	1
SCIO	8	34	0	86	740	58	0	2
WHITESVILLE	22	4	72	3	701	79	0	0
CATTARAUGUS COUNTY								
ALLEGANY	5	60	31	59	720	73	2	1
CATTARAUGUS	17	9	22	80	777	36	1	1
ELLICOTTVILLE	8	33	58	7	754	50	0	1
FRANKLINVILLE	9	26	43	23	753	51	0	0
HINSDALE	7	40	45	19	738	60	0	0
LIMESTONE	22	3	0	85	815	17	0	1
LITTLE VALLEY	13	15	42	28	774	40	1	0
OLEAN	9	25	33	47	804	20	1	0
PIONEER	4	73	22	79	730	68	4	0
PORTVILLE	4	72	35	41	697	82	0	0
RANDOLPH	10	20	24	74	763	48	5	0
SALAMANCA	3	86	28	67	699	80	5	0
WEST VALLEY	9	24	73	2	719	74	2	1

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
CHAUTAUQUA COUNTY								
BEMUS POINT	8	32	42	27	788	29	1	0
BROCTON	6	52	41	32	737	61	2	1
CASSADAGA VALLEY	5	59	42	26	727	70	0	0
CHAUTAUQUA	15	11	68	5	778	35	0	1
CLYMER	14	13	50	15	769	45	0	0
DUNKIRK	10	19	34	45	815	16	1	4
FALCONER	9	23	28	66	802	22	0	0
FORESTVILLE	13	14	28	65	733	65	0	0
FREDONIA	4	71	41	31	731	67	7	0
FREWSBURG	8	31	32	54	733	64	1	0
JAMESTOWN	8	30	32	53	751	53	12	4
MAYVILLE	19	6	41	30	793	26	0	0
PANAMA	7	39	48	17	693	83	2	0
PINE VALLEY	9	22	40	36	774	39	3	4
RIPLEY	18	7	31	58	774	38	3	0
SHERMAN	9	21	57	9	741	56	0	2
SILVER CREEK	5	58	29	63	722	72	3	1
SOUTHWESTERN	6	51	37	40	819	14	0	12
WESTFIELD	6	50	27	69	764	46	3	0
ERIE COUNTY								
AKRON	6	49	34	44	714	76	0	0
ALDEN	11	17	20	82	745	54	0	0
AMHERST CENTRAL #3	4	70	39	38	1,100	1	50	2
BUFFALO	3	85	25	72	951	4	6	0
CHEEKTOWAGA	10	18	26	71	728	69	10	1
CLARENCE	3	84	39	37	819	13	27	0
CLEVELAND HILL	3	83	40	35	848	8	9	0
DEPEW	6	48	28	64	787	30	3	0
EAST AURORA	4	69	41	29	821	12	4	0
EDEN	4	68	29	62	815	15	1	0

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	R A N K	CENTRAL ADMINISTRATION /WADA	R A N K	INSTRUCTION REGULAR DAY SCHOOL /WADA	R A N K	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ERIE COUNTY (CONT.)								
EGGERTSVILLE #3	7	38	7	84	1,031	2	123	5
FRONTIER	4	67	37	39	772	42	12	0
GOWANDA	6	47	30	60	837	9	1	0
GRAND ISLAND	6	46	42	25	794	25	6	1
GRIFFITH INSTITUTE	7	37	32	52	829	11	4	1
HAMBURG	5	57	27	68	803	21	3	0
HOLLAND	5	56	21	81	705	77	1	0
IROQUOIS	3	82	34	43	790	27	4	0
KENMORE	3	81	15	83	798	24	12	0
LACKAWANNA	12	16	44	21	879	7	16	1
LAKE SHORE	5	55	31	57	836	10	1	0
LANCASTER	4	66	32	51	771	43	5	0
MARYVALE	6	45	26	70	735	62	12	1
NORTH COLLINS	6	44	48	16	702	78	0	1
ORCHARD PARK	3	80	23	78	785	33	3	0
SLOAN	6	43	40	34	697	81	10	0
SNYDER #3	8	29	31	56	993	3	143	0
SWEET HOME	4	65	50	14	885	5	8	0
TONAWANDA	5	54	54	11	783	34	12	0
WEST SENECA	3	79	24	73	657	85	17	0
WILLIAMSVILLE	3	78	32	50	881	6	18	0
NIAGARA COUNTY								
BARKER	4	64	31	55	626	87	4	3
LEWISTON-PORTER	7	36	57	8	742	55	0	1
LOCKPORT	4	63	32	49	725	71	2	0
NEWFANE	4	62	42	24	785	32	1	0
NIAGARA FALLS	3	77	67	6	752	52	19	0
NIAGARA-WHEATFIELD	5	53	23	77	805	19	7	0
NORTH TONAWANDA	3	76	29	61	789	28	5	0
ROYALTON-HARTLAND	2	87	23	76	739	59	0	1
STARPOINT	8	28	23	75	654	86	4	0
WILSON	7	35	33	46	786	31	1	0

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /wADA	R A N K	CENTRAL ADMINISTRATION /wADA	R A N K	INSTRUCTION REGULAR DAY SCHOOL /wADA	R A N K	INSTRUCTION SPECIAL SCHOOLS /wADA	COMMUNITY SERVICES /wADA
ORLEANS COUNTY								
LYNDONVILLE	4	61	32	48	776	37	0	0
MEDINA	6	42	34	42	798	23	1	0

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ALLEGANY COUNTY									
ANDOVER	69	69	86	231	23	64	71	0	6
ANGELICA	71	143	8	210	50	85	54	1	6
BELFAST	80	82	83	230	26	70	66	0	20
BELMONT	62	108	43	214	43	47	77	0	7
BOLIVAR	82	88	77	238	15	3	86	0	8
CUBA	83	85	81	259	7	37	81	0	3
FILLMORE	110	90	75	220	36	32	84	0	17
FRIENDSHIP	72	97	66	198	64	92	51	0	11
RICHBURG	68	107	47	268	2	191	9	0	18
RUSHFORD	107	94	70	175	86	112	40	0	21
SCIO	84	112	35	223	33	34	83	3	6
WHITESVILLE	101	104	53	189	74	83	58	13	16
CATTARAUGUS COUNTY									
ALLEGANY	50	65	87	201	60	37	80	0	5
CATTARAUGUS	121	100	62	229	28	46	78	0	2
ELLICOTTVILLE	87	93	71	228	30	74	65	0	18
FRANKLINVILLE	76	103	56	232	21	118	36	0	6
HINSDALE	91	89	76	217	40	140	26	0	14
LIMESTONE	61	85	80	186	77	16	85	0	0
LITTLE VALLEY	105	97	65	193	70	1	87	0	1
OLEAN	29	118	26	245	10	138	27	0	5
PIONEER	81	124	17	187	76	83	57	0	0
PORTVILLE	45	91	72	220	35	113	38	0	1
RANDOLPH	84	76	85	231	22	94	49	0	4
SALAMANCA	43	100	61	229	27	62	72	0	3
WEST VALLEY	94	102	57	247	9	160	15	0	14

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
CHAUTAUQUA COUNTY									
BEMUS POINT	98	104	52	244	11	140	25	0	18
BROCTON	64	123	18	214	42	140	24	0	3
CASSADAGA VALLEY	90	120	23	206	57	111	41	0	8
CHAUTAUQUA	99	184	3	236	17	183	11	0	12
CLYMER	82	180	60	242	13	206	4	0	0
DUNKIRK	19	114	32	211	48	59	75	11	9
FALCONER	64	107	46	239	14	77	63	0	5
FORESTVILLE	82	85	79	196	66	146	20	0	13
FREDONIA	69	98	63	217	39	210	3	0	2
FREWSBURG	57	78	84	195	68	102	44	0	5
JAMESTOWN	12	120	22	194	69	36	82	83	4
PANVILLE	62	106	48	211	47	199	5	0	3
PANAMA	75	116	29	200	61	118	35	0	11
PINE VALLEY	90	122	21	202	59	234	2	0	4
RIPLEY	52	105	50	232	20	37	79	0	10
SHERMAN	85	90	74	220	34	77	62	0	11
SILVER CREEK	49	103	55	202	58	92	50	0	8
SOUTHWESTERN	70	110	39	227	32	98	47	0	6
WESTFIELD	60	94	69	208	52	80	60	0	0
ERIE COUNTY									
AKRON	88	116	28	179	83	146	19	0	3
ALDEN	74	125	16	185	80	112	39	0	5
AMHERST CENTRAL #3	63	155	4	265	5	69	67	10	6
BUFFALO	70	194	1	277	1	246	1	5	1
CHEEKTOWAGA	78	113	33	191	72	120	33	4	7
CLARENCE	64	151	7	236	16	144	22	0	0
CLEVELAND HILL	46	119	25	230	25	106	43	0	14
DEPEW	53	86	78	183	82	196	6	1	11
EAST AURORA	66	130	13	243	12	177	12	0	6
EDEN	75	114	31	227	31	193	8	0	5

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ERIE COUNTY (CONT.)									
EGGERTSVILLE *3	81	191	2	265	4	64	70	0	10
FRONTIER	69	114	30	198	63	79	61	0	9
GOWANDA	74	122	20	230	24	59	74	0	7
GRAND ISLAND	65	139	10	209	51	150	18	0	4
GRIFFITH INSTITUTE	98	109	41	228	29	84	55	0	6
HAMBURG	90	110	38	207	54	101	45	0	7
HOLLAND	84	119	24	187	75	176	13	1	4
IROQUOIS	72	103	54	206	56	165	14	0	3
KENMORE	22	105	49	210	49	83	56	0	6
LACKAWANNA	56	151	6	265	3	80	59	0	32
LAKE SHORE	61	135	12	214	41	144	21	0	7
LANCASTER	65	104	51	207	53	128	31	0	0
MARYVALE	35	97	64	184	81	132	29	0	0
NORTH COLLINS	102	95	68	206	55	128	30	0	10
ORCHARD PARK	65	107	45	233	18	108	42	2	2
SLOAN	47	95	67	175	85	141	23	0	1
SNYDER *3	51	112	34	252	8	52	76	41	4
SWEET HOME	72	125	15	232	19	194	7	4	7
TONAWANDA	13	109	40	192	71	60	73	5	16
WEST SENECA	54	84	82	195	67	98	46	0	7
WILLIAMSVILLE	72	122	19	218	37	159	16	4	5
NIAGARA COUNTY									
BARKER	86	101	58	174	87	133	28	0	5
LEWISTON-PORTER	74	137	11	190	73	155	17	0	0
LOCKPORT	35	117	27	213	45	74	64	0	0
NEWFANE	77	142	9	198	62	123	32	0	4
NIAGARA FALLS	28	152	5	261	6	65	69	0	3
NIAGARA-WHEATFIELD	56	110	37	217	38	95	48	0	3
NORTH TONAWANDA	22	108	42	211	46	87	52	21	9
ROYALTON-HARTLAND	59	100	59	178	84	118	34	0	0
STARPOINT	85	107	44	185	79	189	10	16	8
WILSON	81	90	73	185	78	66	68	11	9

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1972/73 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ORLEANS COUNTY									
LYNDONVILLE	77	125	14	213	44	86	53	0	2
MEDINA	60	111	36	196	65	116	37	0	3

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73

SCHOOL DISTRICT	PRINCIPALS SUPER-VISION, /WADA	OTHERS QUARTER	SUPER-VISION, TEACHING /WADA	/WADA	ACTICITIES QUARTER	CO-CURRICULAR ATHLETICS /WADA	INTER-SCHOLASTIC /WADA	QUARTER
ALLEGANY COUNTY								
ANDOVER	0	4	0	723	1	0	7	4
ANGELICA	1	4	0	731	1	3	0	4
BELFAST	11	4	0	686	2	0	7	4
BELMONT	10	4	0	665	3	3	11	2
BOLIVAR	17	4	16	682	2	0	11	2
CUBA	20	4	13	693	2	0	6	4
FILLMORE	22	4	0	601	4	0	8	3
FRIENDSHIP	0	4	23	662	3	0	11	2
RICHBURG	0	4	0	792	1	2	12	1
RUSHFORD	0	4	0	726	1	0	9	3
SCIO	12	4	0	686	2	0	3	4
WHITESVILLE	0	4	0	679	2	8	11	2
CATTARAUGUS COUNTY								
ALLEGANY	15	4	13	648	4	0	11	2
CATTARAUGUS	33	3	15	684	2	0	15	1
ELLICOTTVILLE	44	2	0	677	2	0	11	2
FRANKLINVILLE	37	3	0	667	3	0	16	1
HINSDALE	0	4	1	691	2	2	9	3
LIMESTONE	0	4	0	743	1	2	17	1
LITTLE VALLEY	31	3	0	681	2	5	15	1
OLEAN	47	2	0	710	1	0	9	3
PIONEER	33	3	1	645	4	1	8	3
PORTVILLE	13	4	13	618	4	1	12	1
RANDOLPH	35	3	0	676	3	0	12	1
SALAMANCA	47	2	10	585	4	4	9	3
WEST VALLEY	0	4	0	662	3	0	9	2

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73 (CONTINUED)

SCHOOL DISTRICT	PRINCIPALS /WADA	OTHERS QUARTER	SUPERVISION, TEACHING /WADA	/WADA	ACTICITIES QUARTER	CO-CURRICULAR ATHLETICS /WADA	INTER-SCHOLASTIC /WADA	QUARTER
CHAUTAUQUA COUNTY								
BEMUS POINT	42	3	8	694	2	3	11	1
BROCTON	28	3	0	669	3	0	8	3
CASSADAGA VALLEY	54	1	0	633	4	0	9	2
CHAUTAUQUA	33	3	0	694	2	2	10	2
CLYMER	1	4	19	717	1	2	17	1
DUNKIRK	46	2	7	712	1	2	10	2
FALCONER	49	2	0	705	2	0	13	1
FORESTVILLE	44	2	0	662	3	1	7	4
FREDONIA	43	2	0	628	4	2	10	2
FREWSBURG	39	3	0	653	3	0	11	1
JAMESTOWN	46	2	31	622	4	2	6	4
MAYVILLE	25	3	0	717	1	5	10	2
PANAMA	58	1	0	590	4	3	16	1
PINE VALLEY	20	4	0	690	2	0	13	1
RIPLEY	41	3	0	677	2	1	14	1
SHERMAN	27	3	12	673	3	0	15	1
SILVER CREEK	33	3	0	643	4	0	10	2
SOUTHWESTERN	49	2	0	709	1	1	10	2
WESTFIELD	13	4	28	691	2	0	8	3
ERIE COUNTY								
AKRON	40	3	0	630	4	2	14	1
ALDEN	52	1	5	646	4	1	8	3
AMHERST CENTRAL *3	55	1	2	912	1	10	13	1
BUFFALO	102	1	24	773	1	1	4	4
CHEEKTOWAGA	46	2	10	630	4	1	8	3
CLARENCE	76	1	5	688	2	1	4	4
CLEVELAND HILL	41	3	10	729	1	4	12	1
DEPEW	53	1	0	671	3	3	11	1
EAST AURORA	38	3	19	705	2	4	9	2
EDEN	52	1	4	705	2	3	10	2

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73 (CONTINUED)

SCHOOL DISTRICT	PRINCIPALS /WADA	SUPER-VISION, OTHERS QUARTER	SUPER-VISION, TEACHING /WADA	/WADA	ACTICITIES QUARTER	CO-CURRICULAR ATHLETICS /WADA	INTER-SCHOLASTIC /WADA	QUARTER
ERIE COUNTY (CONT.)								
EGGERTSVILLE #3	97	1	0	856	1	0	0	4
FRONTIER	44	2	1	652	3	2	5	4
GOWANDA	47	2	5	730	1	0	6	4
GRAND ISLAND	56	1	0	707	1	0	7	3
GRIFFITH INSTITUTE	48	2	19	714	1	0	8	3
HAMBURG	42	3	15	684	2	3	7	3
HOLLAND	30	3	7	631	4	3	5	4
IROQUOIS	50	2	13	681	2	3	10	2
KENMORE	41	3	46	668	3	2	6	4
LACKAWANNA	73	1	25	722	1	5	7	3
LAKE SHORE	42	2	20	711	1	2	7	3
LANCASTER	47	2	4	648	3	5	7	3
MARYVALE	54	1	0	633	4	1	6	4
NORTH COLLINS	38	3	11	600	4	2	8	3
ORCHARD PARK	48	2	12	671	3	3	6	4
SLOAN	46	2	0	605	4	2	7	3
SNYDER #3	69	1	0	872	1	0	0	4
SWEET HOME	57	1	0	774	1	1	7	3
TONAWANDA	55	1	3	662	3	1	12	1
WEST SENECA	48	2	5	553	4	2	5	4
WILLIAMSVILLE	50	1	11	760	1	0	9	2
NIAGARA COUNTY								
BARKER	23	4	0	563	4	0	4	4
LEWISTON-PORTER	40	3	7	657	3	2	9	2
LOCKPORT	58	1	0	618	4	3	6	4
NEWFANE	65	1	0	660	3	4	10	2
NIAGARA FALLS	49	2	0	665	3	0	3	4
NIAGARA-WHEATFIELD	58	1	7	686	2	1	8	3
NORTH TONAWANDA	54	1	6	664	3	2	8	3
ROYALTON-HARTLAND	33	3	0	662	3	3	9	2
STARPOINT	42	2	0	559	4	0	7	3
WILSON	51	1	0	672	3	1	11	1

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73 (CONTINUED)

SCHOOL DISTRICT	PRINCIPALS /WADA	SUPER-VISION, OTHERS QUARTER	SUPER-VISION, TEACHING /WADA	/WADA	ACTICITIES QUARTER	CO-CURRICULAR ATHLETICS /WADA	INTER-SCHOLASTIC /WADA	QUARTER
ORLEANS COUNTY								
LYNDONVILLE	42	2	12	668	3	2	11	1
MEDINA	58	1	0	691	2	0	10	2

TABLE V-8 EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73

STRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES QUARTER	ATTENDANCE SERVICES /WADA	ATTENDANCE SERVICES QUARTER	HEALTH SERVICES /WADA	HEALTH SERVICES QUARTER	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	TEXTBOOKS /WADA	TEXTBOOKS QUARTER
ALLEGANY COUNTY										
ANDOVER	22	3	0	19	1	25	4	4	4	
ANGELICA	1	4	0	28	1	42	1	2	4	
BELFAST	1	4	0	28	1	47	1	7	2	
BELMONT	25	2	0	19	1	31	2	4	4	
BOLIVAR	0	4	0	14	3	10	4	4	4	
CUBA	30	1	0	11	4	30	3	6	3	
FILLMORE	23	3	1	9	4	32	2	6	3	
FRIENDSHIP	10	4	0	12	4	34	2	6	3	
RICHBURG	0	4	0	4	4	15	4	6	3	
RUSHFORD	1	4	0	24	1	57	1	6	3	
SCIO	22	3	4	14	3	26	4	5	4	
WHITESVILLE	1	4	0	3	4	34	2	4	4	
CATTARAUGUS COUNTY										
ALLEGANY	21	3	0	11	4	26	3	7	2	
CATTARAUGUS	17	4	0	13	3	42	1	6	3	
ELLICOTTVILLE	7	4	0	15	2	39	1	7	2	
FRANKLINVILLE	15	4	0	17	2	32	2	6	3	
HINSDALE	21	3	3	11	4	31	2	10	1	
LIMESTONE	43	1	0	10	4	41	1	6	3	
LITTLE VALLEY	22	3	1	20	1	55	1	5	4	
OLEAN	26	2	0	12	3	25	4	12	1	
PIONEER	29	2	2	11	4	47	1	8	2	
PORTVILLE	26	2	2	12	3	40	1	7	2	
RANDOLPH	13	4	0	27	1	27	3	6	3	
SALAMANCA	31	1	0	13	3	27	3	8	2	
WEST VALLEY	24	2	0	24	1	28	3	7	2	

TABLE V-B EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73 (CONTINUED)

STRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH QUARTER	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS /WADA	QUARTER	BOOKS /WADA	TEXT- QUARTER
CHAUTAUQUA COUNTY								
BEMUS POINT	20	3	0	10	4	24	4	2 4
BROCTON	19	3	0	12	3	29	3	5 4
CASSADAGA VALLEY	17	4	0	15	2	32	2	8 1
CHAUTAUQUA	23	3	0	16	2	38	1	8 1
CLYMER	0	4	0	13	3	35	2	5 4
DUNKIRK	17	4	5	15	2	35	2	6 3
FALCONER	22	3	0	12	3	45	1	7 2
FORESTVILLE	12	4	0	8	4	27	3	5 4
FREDONIA	30	1	0	17	2	36	2	2 4
FREWSBURG	13	4	0	12	3	44	1	6 3
JAMESTOWN	29	1	2	13	3	44	1	6 3
MAYVILLE	22	3	0	15	2	35	2	7 2
PANAMA	15	4	0	12	3	27	3	7 2
PINE VALLEY	35	1	0	17	2	41	1	8 1
RIPLEY	22	3	0	18	1	28	3	5 4
SHERMAN	12	4	0	3	4	26	3	8 1
SILVER CREEK	21	3	0	15	2	29	3	6 3
SOUTHWESTERN	38	1	0	12	3	36	1	7 2
WESTFIELD	21	3	0	2	4	26	3	10 1
ERIE COUNTY								
AKRON	17	4	0	11	2	33	2	7 2
ALDEN	16	4	0	17	2	36	1	7 2
AMHERST CENTRAL *3	69	1	14	24	1	53	1	6 3
BUFFALO	32	1	15	0	4	15	4	13 1
CHEEKTOWAGA	18	3	0	15	2	21	4	8 1
CLARENCE	31	1	0	13	3	35	2	8 1
CLEVELAND HILL	28	2	3	20	1	28	3	8 1
DEPEW	29	1	2	18	1	33	2	10 1
EAST AURORA	30	1	0	16	2	25	4	4 4
EDEN	27	2	0	13	3	31	2	8 1

TABLE V-8 EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73 (CONTINUED)

STRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES QUARTER	ATTENDANCE SERVICES /WADA	ATTENDANCE SERVICES QUARTER	HEALTH SERVICES /WADA	HEALTH SERVICES QUARTER	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	TEXTBOOKS /WADA	TEXTBOOKS QUARTER
ERIE COUNTY (CONT.)										
EGGERTSVILLE *3	31	1	0	46	1	17	4	12	1	
FRONTIER	44	1	2	21	1	21	4	5	4	
GOWANDA	29	1	5	14	3	35	2	14	1	
GRAND ISLAND	23	2	0	1	4	33	2	7	2	
GRIFFITH INSTITUTE	21	3	1	18	1	34	2	7	2	
HAMBURG	32	1	0	21	1	26	3	6	3	
HOLLAND	15	4	3	11	4	43	1	6	3	
IROQUOIS	19	3	1	12	3	27	3	6	3	
KENMORE	23	2	0	11	4	16	4	6	3	
LACKAWANNA	28	2	4	14	3	37	1	6	3	
LAKE SHORE	30	1	6	17	2	29	3	4	4	
LANCASTER	31	1	4	25	1	27	3	5	4	
MARYVALE	25	2	0	16	2	25	4	5	4	
NORTH COLLINS	26	2	0	16	2	26	3	5	4	
ORCHARD PARK	28	2	1	15	2	23	4	5	4	
SLOAN	20	3	0	17	1	26	3	6	3	
SNYDER *3	26	2	0	26	1	13	4	12	1	
SWEET HOME	27	2	3	16	2	32	2	9	1	
TONAWANDA	26	2	2	21	1	32	2	8	1	
WEST SENECA	30	1	1	13	3	20	4	4	4	
WILLIAMSVILLE	38	1	1	12	3	27	3	7	2	
NIAGARA COUNTY										
BARKER	24	2	4	8	4	26	3	6	3	
LEWISTON-PORTER	24	2	0	4	4	44	1	7	2	
LOCKPORT	22	3	3	15	2	25	4	8	1	
NEWFANE	30	1	0	16	2	30	2	9	1	
NIAGARA FALLS	26	2	2	7	4	22	4	9	1	
NIAGARA-WHEATFIELD	28	2	3	14	2	28	3	7	2	
NORTH TONAWANDA	33	1	2	20	1	24	4	9	1	
ROYALTON-HARTLAND	19	3	0	12	3	19	4	5	3	
STARPOINT	21	3	7	16	2	30	2	6	2	
WILSON	27	2	8	16	2	40	1	6	2	

TABLE V-8 EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1972/73 (CONTINUED)

DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES QUARTER	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	TEXTBOOKS /WADA	TEXTBOOKS QUARTER	
ORLEANS COUNTY									
LYNDONVILLE		28	2	1	13	3	22	4	7	2
MEDINA		19	3	0	20	1	47	1	7	2

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1972/73

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ALLEGANY COUNTY												
ANDOVER	574	19	10,763	48	62.7	8	56.7	9	50.4	22	9.4	9
ANGELICA	525	49	10,298	66	58.8	19	52.2	32	50.0	24	7.8	17
BELFAST	470	76	10,369	61	63.5	7	38.9	85	52.2	13	18.1	3
BELMONT	491	70	10,110	71	54.4	45	48.8	59	48.4	31	5.9	36
BOLIVAR	546	33	11,069	40	53.9	50	42.6	80	54.4	7	4.6	71
CUBA	521	51	9,825	78	57.9	24	49.0	57	56.3	5	5.0	58
FILLMORE	448	81	9,988	72	50.0	73	49.0	56	40.8	75	5.2	53
FRIENDSHIP	434	85	9,838	77	49.8	77	41.8	84	46.2	49	5.7	40
RICHBURG	604	9	10,525	55	63.5	6	53.9	24	60.7	3	6.1	32
RUSHFORD	438	82	9,074	86	51.9	63	43.6	77	53.0	11	3.6	85
SCIO	488	71	10,288	67	68.2	5	43.9	76	50.7	19	20.8	2
WHITESVILLE	412	87	9,842	76	70.7	3	37.2	86	46.2	48	28.8	1
CATTARAUGUS COUNTY												
ALLEGANY	528	46	11,236	32	51.8	64	49.2	55	45.3	51	4.8	65
CATTARAUGUS	512	60	10,537	53	53.4	51	55.2	14	43.1	63	4.9	63
ELLICOTTVILLE	512	59	10,859	47	52.5	58	46.9	72	47.3	40	5.4	46
FRANKLINVILLE	496	67	9,909	74	59.0	18	53.9	23	46.5	45	8.9	11
HINSDALE	554	29	11,006	43	54.0	48	47.0	71	53.2	10	3.7	84
LIMESTONE	515	53	9,242	84	60.5	12	51.8	36	59.1	4	4.8	64
LITTLE VALLEY	436	83	8,292	87	57.1	25	62.7	1	44.2	57	4.5	73
OLEAN	547	32	11,277	31	56.3	28	55.0	15	43.4	60	7.7	18
PIONEER	529	44	10,300	65	55.9	35	57.8	6	45.1	52	4.6	70
PORTVILLE	487	73	10,625	52	49.9	76	49.9	48	42.0	68	4.1	80
RANDOLPH	569	21	11,900	19	54.2	47	48.6	63	47.2	42	6.4	27
SALAMANCA	498	66	9,773	80	55.9	34	54.5	18	48.0	35	4.9	62
WEST VALLEY	514	55	9,343	83	60.1	14	45.5	74	64.2	2	5.2	52

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY 1972/73 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
CHAUTAUQUA COUNTY												
BEMUS POINT	537	39	11,792	21	52.0	62	52.0	34	40.6	77	6.4	26
BROCTON	494	69	10,401	60	52.5	57	50.7	45	44.4	56	5.0	57
CASSADAGA VALLEY	450	80	9,774	79	51.7	66	49.7	49	42.7	66	5.7	39
CHAUTAUQUA	525	48	9,868	75	62.3	10	51.6	40	54.8	6	9.1	10
CLYMER	530	42	9,519	81	60.3	13	58.0	4	53.7	8	4.6	69
DUNKIRK	587	13	13,280	3	49.6	78	49.5	52	40.6	76	5.3	49
FALCONER	566	23	10,701	49	57.9	23	60.3	3	47.2	41	5.0	56
FORESTVILLE	515	52	9,913	73	55.7	37	53.8	26	50.4	21	3.7	83
FREDONIA	504	64	10,300	64	54.9	44	48.2	66	49.5	26	6.0	34
FREWSBURG	508	62	10,533	54	52.3	60	51.7	37	45.0	54	4.1	79
JAMESTOWN	532	41	11,026	42	55.5	40	49.6	50	47.1	43	7.3	20
MAYVILLE	545	35	10,491	56	56.4	27	51.6	39	52.3	12	4.4	76
PANAMA	425	86	10,259	68	46.5	87	42.4	82	40.5	78	5.1	54
PINE VALLEY	508	61	10,321	63	59.4	16	47.0	70	51.4	17	10.2	7
RIPLEY	513	56	9,447	82	62.1	11	57.4	8	51.7	15	7.8	16
SHERMAN	526	47	10,357	62	56.1	32	53.8	25	48.6	30	5.3	48
SILVER CREEK	494	68	10,977	45	49.9	75	48.4	64	42.2	67	4.9	61
SOUTHWESTERN	574	18	11,409	27	56.0	33	51.6	38	49.4	28	5.7	38
WESTFIELD	571	20	11,294	30	55.2	41	50.9	44	50.3	23	4.7	67
ERIE COUNTY												
AKRON	475	75	11,050	41	48.6	79	43.3	78	42.7	65	5.6	43
ALDEN	523	50	11,879	20	48.3	80	42.9	79	45.0	53	4.3	77
AMHERST CENTRAL #3	707	4	14,308	1	59.0	17			49.4	27	9.5	8
BUFFALO	722	3	10,679	50	78.1	1	57.9	5	78.6	1	10.4	6
CHEEKTOWAGA	487	72	10,963	46	48.2	81	51.5	43	39.1	80	3.7	82
CLARENCE	591	11	12,531	9	52.7	56	54.5	17	41.4	72	5.5	44
CLEVELAND HILL	590	12	12,184	13	54.2	46	52.1	33	46.3	47	5.8	37
DEPEW	560	26	11,597	23	54.9	43	50.1	47	46.4	46	6.6	24
EAST AURORA	575	17	12,210	12	53.2	53	51.5	42	43.8	59	6.1	31
EDEN	585	14	12,266	11	52.1	61	50.3	46	45.7	50	4.4	75

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY 1972/73 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ERIE COUNTY (CONT.)												
EGGERTSVILLE #3	746	2	12,932	5	75.5	2	57.7	7			17.9	4
FRONTIER	512	58	11,968	17	48.0	82	48.8	58	37.7	85	5.2	51
GOWANDA	576	15	11,142	35	56.1	31	56.0	12	47.8	37	4.4	74
GRAND ISLAND	598	10	11,937	18	57.9	22	48.6	62	51.5	16	7.8	15
GRIFFITH INSTITUTE	557	27	11,358	28	55.7	36	54.2	20	44.6	55	6.6	23
HAMBURG	545	34	11,426	26	55.6	39	54.2	19	42.7	64	7.9	14
HOLLAND	503	65	10,634	51	51.4	68	47.8	68	46.8	44	4.1	78
IROQUOIS	556	28	12,632	6	47.5	84	49.5	51	39.5	79	3.5	86
KENMORE	566	22	12,478	10	51.7	65	51.5	41	41.2	73	6.3	29
LACKAWANNA	620	6	11,331	29	62.6	9	62.2	2	47.8	36	8.0	13
LAKE SHORE	561	25	11,230	34	54.9	42	53.2	28	47.3	39	5.0	55
LANCASTER	538	38	11,500	24	52.7	55	53.5	27	41.5	71	5.9	35
MARYVALE	541	37	12,602	7	47.5	83	45.3	75	41.1	74	4.5	72
NORTH COLLINS	469	78	10,489	57	50.2	72	48.0	67	38.8	82	5.4	45
ORCHARD PARK	563	24	11,975	16	50.8	69	42.5	81	50.5	20	3.7	81
SLOAN	462	79	11,106	36	46.6	85	48.3	65	37.9	84	4.9	60
SNYDER #3	768	1	13,697	2	70.3	4	56.1	10			14.2	5
SWEET HOME	642	5	12,573	8	58.7	20	54.8	16	48.0	34	7.6	19
TONAWANDA	512	57	11,231	33	52.4	59	55.4	13	38.9	81	6.7	21
WEST SENECA	486	74	11,073	39	46.5	86	46.2	73	41.8	70	2.6	87
WILLIAMSVILLE	612	7	13,206	4	52.9	54	49.2	54	44.0	58	8.6	22
NIAGARA COUNTY												
BARKER	434	84	9,105	85	53.9	49	47.2	69	48.3	32	6.2	30
LEWISTON-PORTER	506	63	11,074	38	50.4	70	48.7	61	43.3	61	4.7	66
LOCKPORT	553	30	11,003	44	56.2	29	52.6	31	48.1	33	6.0	33
NEWFANE	543	36	10,483	58	58.2	21	52.6	30	51.2	18	6.4	25
NIAGARA FALLS	609	8	12,061	15	55.6	38	54.1	22	53.5	9	5.2	50
NIAGARA-WHEATFIELD	575	16	11,091	37	56.7	26	54.1	21	49.9	25	4.9	59
NORTH TONAWANDA	535	40	12,167	14	50.3	71	51.9	35	38.1	83	6.3	28
ROYALTON-HARTLAND	528	45	11,648	22	49.9	74	48.7	60	41.9	69	4.6	68
STARPOINT	469	77	10,192	70	51.6	67	49.2	53	43.2	62	5.6	42
WILSON	529	43	10,415	59	56.1	30	53.0	29	48.8	29	5.3	47

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY 1972/73 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ORLEANS COUNTY												
LYNDONVILLE	514	54	11,448	25	53.2	52	42.2	83	47.7	38	8.3	12
MEDINA	549	31	10,201	69	59.4	15	56.0	11	51.7	14	5.6	41

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1972/73

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ALLEGANY COUNTY						
ANDOVER	1,276	62	933	65	187	.791
ANGELICA	1,362	29	997	40	167	.855
BELFAST	1,288	56	953	58	182	.779
BELMONT	1,241	71	891	75	168	.805
BOLIVAR	1,209	80	998	39	191	.839
CUBA	1,302	48	981	49	210	.773
FILLMORE	1,183	83	883	77	177	.802
FRIENDSHIP	1,249	69	947	59	168	.864
RICHBURG	1,563	7	1,062	16	221	.850
RUSHFORD	1,356	30	842	85	136	.677
SCIO	1,277	61	934	63	182	.820
WHITESVILLE	1,300	49	821	87	145	.854
CATTARAUGUS COUNTY						
ALLEGANY	1,116	87	868	81	165	.724
CATTARAUGUS	1,315	44	1,056	19	189	.769
ELLICOTTVILLE	1,321	41	970	54	198	.761
FRANKLINVILLE	1,339	35	1,006	31	193	.790
HINSDALE	1,341	34	1,017	30	187	.834
LIMESTONE	1,225	74	988	45	152	.808
LITTLE VALLEY	1,227	73	918	68	161	.823
OLEAN	1,381	24	996	41	201	.663
PIONEER	1,224	75	981	48	156	.775
PORTVILLE	1,206	81	913	69	189	.882
RANDOLPH	1,293	52	1,021	29	199	.811
SALAMANCA	1,171	84	994	42	196	.820
WEST VALLEY	1,421	18	987	46	204	.737

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1972/73 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
CHAUTAUQUA COUNTY						
BEMUS POINT	1,436	15	1,028	26	196	.733
BROCTON	1,333	36	939	62	181	.784
CASSADAGA VALLEY	1,308	46	908	70	175	.846
CHAUTAUQUA	1,581	6	1,154	7	198	.398
CLYMER	1,464	13	978	50	206	.765
DUNKIRK	1,288	55	973	52	176	.317
FALCONER	1,332	37	1,069	14	203	.676
FORESTVILLE	1,296	51	900	73	157	.787
FREDONIA	1,379	25	965	57	181	.664
FREWSBURG	1,212	79	864	82	162	.824
JAMESTOWN	1,257	66	1,080	10	187	.697
MAYVILLE	1,434	17	1,004	33	179	.653
PANAMA	1,271	63	879	79	169	.715
PINE VALLEY	1,483	11	999	37	187	.832
RIPLEY	1,314	45	1,042	24	193	.798
SHERMAN	1,292	53	946	60	187	.808
SILVER CREEK	1,214	77	900	72	171	.696
SOUTHWESTERN	1,384	23	1,052	21	191	.684
WESTFIELD	1,242	70	974	51	175	.674
ERIE COUNTY						
AKRON	1,286	57	890	76	168	.745
ALDEN	1,277	60	930	66	170	.730
AMHERST CENTRAL *3	1,762	3	1,396	3	244	.488
BUFFALO	1,775	2	1,539	1	264	.622
CHEEKTOWAGA	1,288	54	933	64	166	.337
CLARENCE	1,483	10	1,119	8	211	.604
CLEVELAND HILL	1,415	20	1,077	12	215	.552
DEPEW	1,355	31	868	80	169	.671
EAST AURORA	1,476	12	1,072	13	192	.607
EDEN	1,463	14	1,043	23	190	.728

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1972/73 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ERIE COUNTY (CONT.)						
EGGERTSVILLE #3	1,784	1	1,452	2	237	.495
FRONTIER	1,269	65	986	47	178	.580
GOWANDA	1,365	27	1,044	22	198	.752
GRAND ISLAND	1,416	19	1,061	18	189	.662
GRIFFITH INSTITUTE	1,398	22	989	44	196	.733
HAMBURG	1,353	32	1,040	25	188	.661
HOLLAND	1,304	47	845	84	163	.751
IROQUOIS	1,399	21	969	56	172	.697
KENMORE	1,254	67	1,061	17	192	.485
LACKAWANNA	1,535	8	1,356	5	252	.125
LAKE SHORE	1,434	16	993	43	186	.731
LANCASTER	1,316	42	969	55	187	.614
MARYVALE	1,229	72	944	61	170	.707
NORTH COLLINS	1,299	50	880	78	174	.770
ORCHARD PARK	1,331	38	1,000	36	201	.650
SLOAN	1,212	78	895	74	159	.606
SNYDER #3	1,687	4	1,356	4	227	.483
SWEET HOME	1,581	5	1,077	11	212	.613
TONAWANDA	1,250	68	1,024	28	178	.730
WEST SENECA	1,137	86	846	83	175	.632
WILLIAMSVILLE	1,513	9	1,090	9	202	.615
NIAGARA COUNTY						
BARKER	1,167	85	835	86	164	.819
LEWISTON-PORTER	1,363	28	998	38	174	.692
LOCKPORT	1,202	82	1,024	27	198	.623
NEWFANE	1,377	26	1,064	15	183	.779
NIAGARA FALLS	1,349	33	1,226	6	247	.639
NIAGARA-WHEATFIELD	1,321	40	1,004	32	208	.704
NORTH TONAWANDA	1,285	58	1,002	34	195	.724
ROYALTON-HARTLAND	1,219	76	924	67	162	.789
STARPOINT	1,278	59	901	71	168	.760
WILSON	1,269	64	1,052	20	172	.781

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1972/73 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ORLEANS COUNTY						
LYNDONVILLE	1,315	43	1,000	35	197	.759
MEDINA	1,324	39	970	53	190	.789

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1972/73

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ALLEGANY COUNTY											
ANDOVER	.6	4.5	60.4	.1	.0	5.3	5.4	18.1	5.0	.0	.5
ANGELICA	1.2	3.8	56.1	.0	.0	5.0	10.5	15.4	6.2	.0	.4
BELFAST	1.9	3.6	57.0	.0	.1	6.0	6.4	17.9	5.4	.0	1.5
BELMONT	1.4	.0	59.1	.0	.0	4.7	8.7	17.3	3.7	.0	.6
BOLIVAR	.4	3.6	61.3	.0	.0	6.8	7.3	19.7	.2	.0	.7
CUBA	.7	4.0	59.4	.0	.0	6.4	6.6	19.9	2.8	.0	.3
FILLMORE	.3	3.8	56.1	.1	.0	9.0	7.6	18.[illegible]	2.7	.0	1.4
FRIENDSHIP	1.6	3.3	57.4	.0	.0	5.5	7.8	15.8	7.4	.0	.9
RICHBURG	1.5	4.9	51.8	.0	.1	4.4	6.9	17.2	12.2	.0	1.1
RUSHFORD	1.1	5.2	56.1	.0	.1	7.5	6.9	12.9	8.3	.0	1.6
SCIO	.6	.0	58.0	.0	.1	5.9	8.8	17.5	2.7	.3	.5
WHITESVILLE	1.7	5.5	53.9	.0	.0	7.2	8.0	14.5	6.4	1.0	1.2
CATTARAUGUS COUNTY											
ALLEGANY	.4	2.8	64.5	.2	.1	4.4	5.8	18.0	3.3	.0	.4
CATTARAUGUS	1.3	1.7	59.1	.0	.1	8.9	7.6	17.4	3.5	.0	.1
ELLICOTTVILLE	.6	4.4	57.1	.0	.1	6.4	7.0	17.3	5.6	.0	1.4
FRANKLINVILLE	.7	3.2	56.2	.0	.0	5.5	7.7	17.3	8.8	.0	.4
HINSDALE	.5	3.3	55.0	.0	.0	6.4	6.6	16.2	10.4	.0	1.1
LIMESTONE	1.8	.0	66.6	.0	.1	5.0	7.0	15.2	1.3	.0	.0
LITTLE VALLEY	1.0	3.4	63.0	.1	.0	7.8	7.9	15.8	.1	.0	.1
OLEAN	.6	2.4	58.2	.1	.0	2.1	8.5	17.8	10.0	.0	.3
PIONEER	.3	1.8	59.6	.3	.0	6.6	10.2	15.3	6.8	.0	.0
PORTVILLE	.3	2.9	57.8	.0	.0	3.8	7.5	18.2	9.3	.0	.1
RANDOLPH	.8	1.9	59.0	.4	.0	6.4	5.9	17.9	7.3	.0	.3
SALAMANCA	.2	2.4	59.7	.4	.0	3.5	8.6	19.5	5.3	.0	.2
WEST VALLEY	.7	5.1	50.6	.1	.1	6.0	7.2	17.4	11.3	.0	1.0

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1972/73 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
CHAUTAUQUA COUNTY											
BEMUS POINT	.6	2.9	54.9	.1	.0	6.1	7.3	17.0	9.7	.0	1.3
BROCTON	.5	3.1	55.3	.2	.1	4.6	9.3	16.1	10.5	.0	.2
CASSADAGA VALLEY	.4	3.2	55.6	.0	.0	6.7	9.1	15.8	8.5	.0	.6
CHAUTAUQUA	1.0	4.3	49.2	.0	.1	6.3	11.6	14.9	11.6	.0	.8
CLYMER	1.0	3.4	52.5	.0	.0	5.4	6.8	16.5	14.1	.0	.0
DUNKIRK	.8	2.6	63.3	.1	.3	1.5	8.9	16.4	4.6	.9	.7
FALCONER	.7	2.1	60.2	.0	.0	4.8	8.1	18.0	5.8	.0	.3
FORESTVILLE	1.0	2.2	56.6	.0	.0	6.3	6.5	15.1	11.3	.0	1.0
FREDONIA	.3	2.9	53.0	.5	.0	5.0	7.1	15.7	15.2	.0	.1
FREWSBURG	.7	2.6	60.5	.1	.0	4.6	6.4	16.1	8.4	.0	.4
JAMESTOWN	.6	2.5	59.8	1.0	.3	1.0	9.5	15.4	2.9	6.6	.3
MAYVILLE	1.3	2.9	55.3	.0	.0	4.1	7.4	14.7	13.9	.0	.2
PANAMA	.6	3.8	54.5	.2	.0	5.5	9.1	15.7	9.3	.0	.9
PINE VALLEY	.6	2.7	52.2	.2	.3	5.9	8.2	13.7	15.8	.0	.3
RIPLEY	1.3	2.4	58.9	.2	.0	3.7	8.0	17.7	2.8	.0	.8
SHERMAN	.7	4.4	57.3	.0	.2	6.3	7.0	17.0	6.0	.0	.9
SILVER CREEK	.4	2.4	59.5	.3	.1	3.9	8.5	16.7	7.6	.0	.6
SOUTHWESTERN	.4	2.6	59.2	.0	.9	3.9	7.9	16.4	7.1	.0	.4
WESTFIELD	.5	2.2	61.5	.2	.0	4.8	7.6	16.7	6.5	.0	.0
ERIE COUNTY											
AKRON	.5	2.6	55.5	.0	.0	6.8	9.0	13.9	11.4	.0	.3
ALDEN	.8	1.5	58.4	.0	.0	5.7	9.8	14.5	8.8	.0	.4
AMHERST CENTRAL #3	.2	2.2	62.4	2.8	.1	3.6	8.8	15.0	3.9	.6	.3
BUFFALO	.2	1.4	53.6	.3	.0	3.7	10.9	15.6	13.8	.3	.0
CHEEKTOWAGA	.7	2.0	56.5	.8	.1	6.1	8.8	14.8	9.3	.3	.6
CLARENCE	.2	2.6	55.2	1.8	.0	4.3	10.2	15.9	9.7	.0	.0
CLEVELAND HILL	.2	2.8	59.9	.7	.0	3.3	8.4	16.2	7.5	.0	1.0
DEPEW	.5	2.1	58.1	.2	.0	3.9	6.4	13.5	14.5	.1	.8
EAST AURORA	.3	2.8	55.7	.3	.0	4.5	8.8	16.5	12.0	.0	.4
EDEN	.3	2.0	55.7	.1	.0	5.1	7.8	15.5	13.2	.0	.3

47

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1972/73 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ERIE COUNTY (CONT.)											
EGGERTSVILLE #3	.4	.4	57.8	6.9	.3	4.5	10.7	14.9	3.6	.0	.6
FRONTIER	.3	2.9	60.8	.9	.0	5.4	9.0	15.6	6.3	.0	.7
GOWANDA	.4	2.2	61.3	.1	.0	5.4	8.9	16.8	4.3	.0	.5
GRAND ISLAND	.4	3.0	56.1	.4	.1	4.5	9.8	14.7	10.6	.0	.3
GRIFFITH INSTITUTE	.5	2.3	59.3	.3	.1	6.9	7.8	16.3	6.0	.0	.4
HAMBURG	.4	2.0	59.3	.2	.0	6.7	8.1	15.3	7.5	.0	.5
HOLLAND	.3	1.6	54.1	.1	.0	6.4	9.1	14.4	13.5	.1	.3
IROQUOIS	.2	2.4	56.5	.3	.0	5.1	7.4	14.7	11.8	.0	.2
KENMORE	.3	1.2	63.6	.9	.0	1.7	8.3	16.7	6.6	.0	.5
LACKAWANNA	.8	2.8	57.3	1.0	.1	3.6	9.8	17.3	5.2	.0	2.1
LAKE SHORE	.4	2.1	58.3	.1	.0	4.2	9.4	14.9	10.0	.0	.5
LANCASTER	.3	2.4	58.6	.4	.0	4.8	7.9	15.8	9.7	.0	.0
MARYVALE	.5	2.1	59.8	1.0	.1	2.9	7.9	15.0	10.7	.0	.0
NORTH COLLINS	.5	3.7	54.1	.0	.0	7.9	7.3	15.8	9.9	.0	.8
ORCHARD PARK	.2	1.7	59.0	.3	.0	4.8	8.0	17.5	8.1	.1	.1
SLOAN	.5	3.3	57.5	.8	.0	3.9	7.8	14.5	11.6	.0	.1
SNYDER #3	.4	1.8	58.9	8.5	.0	3.0	6.6	14.9	3.1	2.4	.2
SWEET HOME	.2	3.2	56.0	.5	.0	4.4	7.9	14.7	12.3	.2	.4
TONAWANDA	.4	4.3	62.6	.9	.0	1.0	8.7	15.4	4.8	.4	1.3
WEST SENECA	.3	2.1	57.8	1.5	.0	4.7	7.4	17.1	8.6	.0	.6
WILLIAMSVILLE	.2	2.1	58.2	1.2	.0	4.7	8.1	14.4	10.5	.3	.3
NIAGARA COUNTY											
BARKER	.4	2.7	53.6	.3	.3	7.4	8.7	14.9	11.4	.0	.4
LEWISTON-PORTER	.5	4.2	54.5	.0	.0	5.4	10.1	14.0	11.4	.0	.0
LOCKPORT	.3	2.6	60.3	.2	.0	2.9	9.7	17.7	6.2	.0	.0
NEWFANE	.3	3.1	57.0	.1	.0	5.6	10.3	14.4	8.9	.0	.3
NIAGARA FALLS	.2	5.0	55.7	1.4	.0	2.0	11.3	19.3	4.8	.0	.2
NIAGARA-WHEATFIELD	.4	1.8	60.9	.5	.0	4.2	8.3	16.4	7.2	.0	.3
NORTH TONAWANDA	.3	2.3	61.4	.4	.0	1.7	8.4	16.4	6.8	1.7	.7
ROYALTON-HARTLAND	.2	1.9	60.6	.0	.1	4.8	8.2	14.6	9.7	.0	.0
STARPOINT	.6	1.8	51.1	.3	.0	6.7	8.3	14.5	14.8	1.2	.6
WILSON	.5	2.6	62.0	.0	.0	6.4	7.1	14.6	5.2	.9	.7

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1972/73 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ORLEANS COUNTY											
LYNDONVILLE	.3	2.4	59.0	.0	.0	5.7	9.5	16.2	6.6	.0	.1
MEDINA	.4	2.5	60.3	.0	.0	4.4	8.4	14.8	8.8	.0	.2

TABLE IX: SCHOOL ENROLLMENT AND TEACHERS BY COUNTY IN WESTERN NEW YORK, 1972-73*

County	1/2 K	K-Full Day	1 - 6	7 - 12	Ungraded Elem.	Ungraded Second.	Total K-12	Full Time Professional Staff	Full Time Professional per/1,000 pupils
Allegany	442	383	5,430	5,465	41	63 22	11,783	661	56.09
Cattaraugus	665	873	10,007	10,409	111	149 38	22,093	1,276	57.75
Chautauqua	1,434	891	15,560	16,580	228	389 161	34,854	1,945	55.80
Erie	13,715	631	94,979	101,464	2,396	3,891 1,495	214,680	12,106	56.39
Niagara	3,257	295	24,481	26,439	324	539 215	55,011	3,103	56.40
Orleans	211	527	4,903	4,431	41	41 0	10,113	557	55.07
Total- Western N.Y.	19,724	3,600	155,360	164,788	3,141	5,072 1,931	348,534	19,648	56.25
Total New York State	219,693	23,135	1,593,425	1,586,751	42,007	71,801 29,794	3,494,805	209,425	59.92
%Western New York is of Total	8.97	15.56	9.75	10.38		7.06	9.97	9.38	

*Survey of Enrollment, Staff and Schoolhousing. The University of the State of New York, State Education Department Information Center on Education, Fall 1972.

SECTION B

1973-1974

BUDGET ESTIMATES

TABLE X SUMMARY OF DATA FOR SCHOOL DISTRICTS IN WESTERN NEW YORK, 1973/74

TABLE	EXPENDITURE ITEM	LOWEST	FIRST QUARTILE	MEDIAN	THIRD QUARTILE	HIGHEST
XII	FULL VALUATION/WADA	$ 9,836	$ 16,271	$ 19,953	$ 26,596	$ 71,740
	TAX ON PROPERTY/WADA	159	355	420	568	1,105
	AMOUNT RAISED LOCALLY/WADA	159	362	460	623	1,202
	STATE AID RECEIVED/WADA	360	797	890	983	1,174
	FULL VALUE TAX RATE	11.13	19.92	22.45	25.37	32.04
XIII-A	BOARD OF EDUCATION/WADA	$ 3	$ 5	$ 7	$ 11	$ 30
	CENTRAL ADMINISTRATION/WADA	8	31	39	48	83
	INSTRUCTION REGULAR DAY SCHOOL/WADA	710	807	845	900	1,231
XIII-B	PLANT OPERATION + MAINTENANCE/WADA	$ 74	$ 107	$ 119	$ 133	$ 241
	UNDISTRIBUTED EXPENSES/WADA	197	228	249	271	439
	DEBT SERVICE/WADA	0	72	111	150	208
XIV-A	SUPERVISION, PRINCIPALS/WADA	$ 0	$ 28	$ 47	$ 54	$ 107
	TEACHING/WADA	601	714	750	776	1,018
	INTERSCHOLASTIC ATHLETICS/WADA	0	8	10	13	23
XIV-B	GUIDANCE SERVICES/WADA	$ 0	$ 22	$ 27	$ 31	$ 81
	HEALTH SERVICES/WADA	2	13	16	20	53
	TEACHING MATERIALS/WADA	10	29	34	40	73
	TEXTBOOKS/WADA	4	8	9	10	19
XV	SALARIES OF TEACHING PERSONNEL/WADA	$ 421	$ 535	$ 570	$ 623	$ 841
	AVERAGE TEACHERS SALARIES	9,452	10,950	11,804	12,508	14,820
	ELEMENTARY STAFFING ADEQUACY	0	49.2	52.6	55.9	67.3
	SECONDARY STAFFING ADEQUACY	0	42.7	46.2	51.1	62.1
	NONTEACHING STAFFING ADEQUACY	2.1	4.8	5.9	7.5	23.1
	TOTAL STAFFING ADEQUACY	42.6	52.6	55.0	59.7	77.3
XVI	TOTAL GENERAL FUND EXPENDITURES/WADA	$ 1,227	$ 1,385	$ 1,450	$ 1,564	$ 2,032
	APPROVED OPERATING EXPENDITURES/WADA	863	1,028	1,091	1,187	1,809

ADDITIONAL STATISTICS..

TOTAL GENERAL FUND EXPENDITURES/WADA MEAN	$ 1,481
APPROVED OPERATING EXPENDITURES/WADA MEAN	$ 1,124

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ALLEGANY COUNTY							
ANDOVER	4	0	287	260	547	81	612
ANGELICA	4	0	198	230	428	86	486
BELFAST	4	0	266	238	504	83	564
BELMONT	4	0	320	280	600	78	670
BOLIVAR	4	0	387	390	777	71	875
CUBA	4	0	536	517	1,053	61	1,182
FILLMORE	4	0	525	439	964	68	1,074
FRIENDSHIP	4	40	294	306	640	76	697
RICHBURG	4	0	218	220	438	85	493
RUSHFORD	4	37	245	219	501	84	537
SCIO	4	0	335	265	600	77	666
WHITESVILLE	4	0	190	160	350	88	390
CATTARAUGUS COUNTY							
ALLEGANY	4	107	667	734	1,508	51	1,638
CATTARAUGUS	4	66	441	468	975	67	1,059
ELLICOTTVILLE	4	0	445	388	833	69	930
FRANKLINVILLE	4	0	564	430	994	66	1,102
HINSDALE	4	0	341	341	682	73	767
LIMESTONE	2	0	179	175	354	87	398
LITTLE VALLEY	4	30	290	275	595	79	649
OLEAN	1	250	1,718	1,825	3,793	24	4,125
PIONEER	6	0	1,687	1,629	3,516	26	3,923
PORTVILLE	4	0	824	701	1,525	50	1,700
RANDOLPH	4	0	755	678	1,433	53	1,603
SALAMANCA	5	0	1,055	1,025	2,080	43	2,336
WEST VALLEY	4	0	267	245	512	82	573

*1 TYPE- 1-CITY, 2-UNION FREE, 3-INDEPENDENT UNION FREE, 4-CENTRAL, 5-CITY CENTRAL, 6-INDEPENDENT CENTRAL, 7-CENTRAL HIGH SCHOOL, 8-COMMON

*2 SCHOOL DISTRICTS LISTED ACCORDING TO THE POPULAR NAME DESIGNATED BY THE STATE EDUCATION DEPARTMENT

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74 (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
CHAUTAUQUA COUNTY							
BEMUS POINT	4	64	556	708	1,328	54	1,473
BROCTON	4	0	541	480	1,021	64	1,141
CASSADAGA VALLEY	4	0	916	773	1,689	48	1,882
CHAUTAUQUA	4	38	280	275	593	80	643
CLYMER	4	0	408	348	756	72	843
DUNKIRK	1	199	1,303	1,632	3,134	29	3,443
FALCONER	4	149	840	997	1,986	45	2,161
FORESTVILLE	4	65	500	450	1,015	65	1,095
FREDONIA	6	166	1,176	1,283	2,625	38	2,863
FREWSBURG	4	0	640	607	1,247	57	1,399
JAMESTOWN	1	515	3,448	3,381	7,344	7	7,932
MAYVILLE	4	0	403	376	779	70	873
PANAMA	4	0	554	590	1,144	60	1,292
PINE VALLEY	4	0	660	550	1,210	59	1,348
RIPLEY	4	0	366	307	673	74	750
SHERMAN	4	43	288	335	666	75	728
SILVER CREEK	4	103	695	799	1,597	49	1,745
SOUTHWESTERN	6	135	1,134	1,176	2,445	39	2,671
WESTFIELD	4	0	684	637	1,321	56	1,480
ERIE COUNTY							
AKRON	4	146	920	920	1,980	46	2,140
ALDEN	4	190	1,415	1,424	3,029	30	3,290
AMHERST CENTRAL *3	6	0	0	2,640	2,640	36	3,300
BUFFALO	1	3,490	24,910	24,410	52,810	1	57,168
CHEEKTOWAGA	4	222	1,522	1,837	3,581	25	3,929
CLARENCE	6	0	2,066	2,206	4,272	19	4,824
CLEVELAND HILL	2	118	893	1,283	2,294	41	2,556
DEPEW	3	310	2,014	1,730	4,054	22	4,332
EAST AURORA	3	209	1,379	1,664	3,252	27	3,564
EDEN	4	148	1,202	1,283	2,633	37	2,880

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74 (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ERIE COUNTY (CONT.)							
EGGERTSVILLE *3	8	115	912	0	1,027	63	970
FRONTIER	4	536	3,143	3,077	6,756	10	7,257
GOWANDA	6	149	997	1,361	2,207	42	2,398
GRAND ISLAND	4	282	1,893	1,985	4,160	20	4,515
GRIFFITH INSTITUTE	6	230	1,410	1,575	3,215	28	3,494
HAMBURG	6	365	2,608	2,897	5,870	13	6,412
HOLLAND	4	0	930	810	1,740	47	1,943
IROQUOIS	6	0	1,943	1,857	3,800	23	4,264
KENMORE	3	1,074	7,379	9,593	18,046	2	19,907
LACKAWANNA	1	436	2,387	2,410	5,153	16	5,538
LAKE SHORE	6	382	1,886	1,898	4,086	21	4,410
LANCASTER	6	420	2,848	3,320	6,588	11	7,208
MARYVALE	2	469	3,021	3,480	6,970	9	7,606
NORTH COLLINS	4	94	607	624	1,325	55	1,434
ORCHARD PARK	6	360	2,449	2,810	5,619	14	6,142
SLOAN	3	104	1,010	1,620	2,734	34	3,067
SNYDER *3	8	133	1,104	0	1,237	58	1,171
SWEET HOME	6	500	3,400	3,400	7,300	8	7,900
TONAWANDA	1	257	1,933	2,574	4,764	17	5,280
WEST SENECA	6	1,011	5,649	7,790	14,450	4	15,893
WILLIAMSVILLE	6	704	5,049	5,404	11,157	5	12,156
NIAGARA COUNTY							
BARKER	4	4	807	642	1,449	52	1,610
LEWISTON-PORTER	6	236	1,918	2,188	4,342	18	4,771
LOCKPORT	1	460	2,960	2,867	6,287	12	6,774
NEWFANE	6	175	1,287	1,210	2,672	35	2,887
NIAGARA FALLS	1	941	6,352	7,775	15,068	3	16,542
NIAGARA-WHEATFIELD	6	277	2,348	2,555	5,180	15	5,680
NORTH TONAWANDA	1	485	3,304	4,170	7,959	6	8,759
ROYALTON-HARTLAND	4	4	1,266	1,056	2,322	40	2,586
STARPOINT	6	190	1,310	1,370	2,870	33	3,117
WILSON	6	140	972	915	2,027	44	2,186

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74 (CONTINUED)

SCHOOL DISTRICT #2	TYPE #1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ORLEANS COUNTY							
ALBION	6	0	1,762	1,240	3,002	31	3,312
LYNDONVILLE	4	0	588	454	1,042	62	1,156
MEDINA	6	211	1,465	1,309	2,985	32	3,207

TABLE XII LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ALLEGANY COUNTY												
ANDOVER	17,976	56	362	61	0	362	66	20.12	63	1,016	15	0
ANGELICA	12,181	95	315	75	0	315	77	25.83	18	1,090	3	40
BELFAST	15,660	70	398	49	0	398	55	25.40	21	925	37	0
BELMONT	14,959	75	312	76	0	312	78	20.83	60	983	22	0
BOLIVAR	13,397	78	275	85	0	275	85	20.56	61	969	26	17
CUBA	17,501	64	433	41	0	433	48	24.77	26	947	32	0
FILLMORE	15,607	71	339	71	0	339	74	21.75	51	1,013	17	0
FRIENDSHIP	9,836	88	253	87	0	253	87	25.69	19	1,103	2	0
RICHBURG	12,059	86	386	54	0	386	62	32.04	1	1,174	1	0
RUSHFORD	23,297	34	572	21	0	572	26	24.53	29	879	48	0
SCIO	13,947	77	359	63	0	359	68	25.94	17	1,015	16	0
WHITESVILLE	11,212	87	159	88	0	159	88	14.18	86	1,038	7	0
CATTARAUGUS COUNTY												
ALLEGANY	21,677	38	355	66	0	355	71	16.40	85	829	56	0
CATTARAUGUS	17,854	57	426	43	0	426	50	23.87	34	931	35	0
ELLICOTTVILLE	19,948	45	397	50	0	397	56	19.88	68	943	33	3
FRANKLINVILLE	16,030	67	459	38	0	459	45	28.61	7	1,019	14	0
HINSDALE	12,885	82	303	79	0	303	81	23.52	38	1,039	6	0
LIMESTONE	15,163	74	324	73	0	324	75	21.35	57	998	18	0
LITTLE VALLEY	15,761	69	360	62	0	360	67	22.83	42	969	25	0
OLEAN	25,701	24	632	16	0	632	19	24.59	28	799	65	0
PIONEER	16,614	65	356	65	0	356	70	21.44	53	862	51	0
PORTVILLE	13,241	79	298	81	0	298	83	22.51	43	971	24	3
RANDOLPH	15,199	73	403	48	0	403	54	26.50	14	930	36	1
SALAMANCA	14,189	76	303	78	0	303	80	21.36	56	951	31	2
WEST VALLEY	19,124	52	501	35	0	501	40	26.17	16	921	38	0

TABLE XII LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
CHAUTAUQUA COUNTY												
BEMUS POINT	22,675	36	539	27	0	539	31	23.75	35	1,026	11	9
BROCTON	17,475	61	387	52	0	387	60	22.13	47	1,031	9	0
CASSADAGA VALLEY	12,394	83	310	77	0	310	79	25.00	25	1,020	12	0
CHAUTAUQUA	48,536	3	1,078	2	0	1,078	2	22.21	46	585	85	0
CLYMER	19,893	46	426	42	0	426	49	21.39	55	1,069	4	0
DUNKIRK	48,961	2	865	3	0	865	4	17.66	80	421	87	13
FALCONER	25,186	26	644	14	0	644	17	25.58	20	812	63	0
FORESTVILLE	15,853	68	376	57	0	376	64	23.73	36	968	27	0
FREDONIA	26,596	22	530	28	0	530	33	19.92	66	867	49	0
FREWSBURG	13,073	81	275	84	0	275	84	21.05	58	1,019	13	1
JAMESTOWN	25,472	25	562	23	0	562	29	22.05	49	758	71	11
MAYVILLE	28,243	19	623	18	0	623	22	22.05	48	899	42	0
PANAMA	20,656	43	356	64	0	356	69	17.24	81	828	58	3
PINE VALLEY	12,287	84	298	80	0	298	82	24.27	31	1,046	5	0
RIPLEY	16,744	64	453	39	0	453	46	27.07	11	985	21	5
SHERMAN	16,271	66	339	70	0	339	73	20.84	59	1,032	8	0
SILVER CREEK	23,128	35	420	45	0	420	51	18.16	79	828	57	0
SOUTHWESTERN	28,275	18	663	12	0	663	15	23.45	40	902	41	0
WESTFIELD	25,710	23	508	33	0	508	36	19.74	70	779	68	0
ERIE COUNTY												
AKRON	19,692	48	324	72	68	392	58	19.91	67	906	39	0
ALDEN	19,655	49	371	59	90	461	43	23.46	39	855	53	0
AMHERST CENTRAL *3	37,128	8	640	15	43	683	14	18.39	78	667	83	0
BUFFALO	33,949	11	612	19	116	728	13	21.47	52	821	60	0
CHEEKTOWAGA	47,514	4	798	4	76	874	3	18.40	77	529	86	0
CLARENCE	36,499	10	715	6	97	812	6	22.24	45	766	70	0
CLEVELAND HILL	37,552	6	659	13	96	755	11	20.10	64	740	74	0
DEPEW	21,022	41	414	46	93	507	37	24.10	33	819	61	0
EAST AURORA	27,957	26	690	9	93	783	9	27.98	8	775	69	0
EDEN	21,011	42	461	36	108	569	27	27.12	10	962	28	0

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE XII LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ERIE COUNTY (CONT.)												
EGGERTSVILLE *3	37,142	7	372	58	42	414	53	11.13	88	667	82	0
FRONTIER	31,532	13	514	32	90	604	25	19.15	75	678	79	0
GOWANDA	19,877	47	344	69	43	387	59	19.49	72	889	46	0
GRAND ISLAND	24,986	28	668	11	100	768	10	30.73	2	782	67	0
GRIFFITH INSTITUTE	19,953	44	437	40	94	531	32	26.63	13	902	40	0
HAMBURG	24,649	29	522	31	96	618	23	25.12	24	815	62	0
HOLLAND	18,427	55	279	83	85	364	65	19.77	69	952	30	0
IROQUOIS	23,762	33	527	29	97	624	21	26.27	15	857	52	0
KENMORE	41,168	5	685	10	105	790	8	19.21	74	592	84	0
LACKAWANNA	71,740	1	1,105	1	97	1,202	1	16.75	84	360	88	2
LAKE SHORE	19,555	50	385	55	96	481	41	24.61	27	995	19	0
LANCASTER	28,406	17	546	26	92	638	18	22.45	44	729	76	0
MARYVALE	21,746	37	351	68	96	447	47	20.54	62	822	58	1
NORTH COLLINS	17,837	58	283	82	98	381	63	21.40	54	986	20	0
ORCHARD PARK	23,848	32	561	24	94	655	16	27.45	9	744	73	0
SLOAN	29,893	14	420	44	94	514	35	17.20	82	738	75	0
SNYDER *3	37,115	9	376	56	38	414	52	11.17	87	669	81	0
SWEET HOME	27,193	21	713	7	89	802	7	29.47	4	800	64	0
TONAWANDA	21,641	39	410	47	95	505	38	23.32	41	797	66	0
WEST SENECA	23,954	31	363	60	101	464	42	19.35	73	725	77	0
WILLIAMSVILLE	28,533	16	745	5	110	855	5	29.97	3	755	72	0
NIAGARA COUNTY												
BARKER	13,086	80	261	86	0	261	86	19.93	65	889	45	0
LEWISTON-PORTER	25,086	27	608	20	0	608	24	24.25	32	891	43	0
LOCKPORT	31,978	12	629	17	0	629	20	19.68	71	669	80	2
NEWFANE	17,333	62	503	34	0	503	39	29.03	5	961	29	0
NIAGARA FALLS	29,140	15	701	8	35	736	12	25.26	23	694	78	20
NIAGARA-WHEATFIELD	24,019	30	568	22	0	568	28	23.65	37	866	50	0
NORTH TONAWANDA	21,426	40	524	30	0	524	34	24.46	30	852	54	0
ROYALTON-HARTLAND	17,522	59	386	53	0	386	61	22.02	50	974	23	0
STARPOINT	18,797	54	352	67	0	352	72	18.71	76	840	55	10
WILSON	17,125	63	460	37	0	460	44	26.86	12	883	47	0

TABLE XII LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /WADA	RANK	TAX ON PROPERTY /WADA	RANK	NON-PROPERTY TAX /WADA	AMOUNT RAISED LOCALLY /WADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ORLEANS COUNTY												
ALBION	18,878	53	317	74	0	317	76	16.78	83	890	44	5
LYNDONVILLE	19,318	51	553	25	0	553	30	28.65	6	1,026	10	0
MEDINA	15,571	72	395	51	0	395	57	25.37	22	938	34	1

TABLE XIIIA GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ALLEGANY COUNTY								
ANDOVER	8	34	62	9	815	61	0	0
ANGELICA	20	9	63	8	885	27	0	0
BELFAST	24	5	53	17	800	70	0	1
BELMONT	25	4	54	15	807	66	0	0
BOLIVAR	6	59	46	27	759	83	0	0
CUBA	7	44	52	19	844	45	0	0
FILLMORE	6	58	56	12	804	69	1	0
FRIENDSHIP	22	7	43	37	780	78	0	0
RICHBURG	23	6	52	18	920	17	0	1
RUSHFORD	16	14	83	1	935	13	0	1
SCIO	8	33	67	7	796	71	0	2
WHITESVILLE	30	1	68	6	782	76	0	3
CATTARAUGUS COUNTY								
ALLEGANY	5	72	32	63	792	73	2	1
CATTARAUGUS	20	8	22	85	854	38	1	2
ELLICOTTVILLE	14	18	54	14	845	44	0	1
FRANKLINVILLE	11	22	44	33	852	40	1	0
HINSDALE	8	32	80	2	836	47	0	0
LIMESTONE	28	2	43	36	948	8	0	1
LITTLE VALLEY	18	13	46	26	882	28	1	1
OLEAN	6	57	40	42	853	39	2	0
PIONEER	4	85	22	84	814	62	5	1
PORTVILLE	5	71	42	40	763	82	0	0
RANDOLPH	11	21	26	78	823	59	4	0
SALAMANCA	4	84	35	51	790	74	5	0
WEST VALLEY	8	31	75	3	828	56	0	1

TABLE XIIIA GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	R A N K	CENTRAL ADMINISTRATION /WADA	R A N K	INSTRUCTION REGULAR DAY SCHOOL /WADA	R A N K	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
CHAUTAUQUA COUNTY								
BEMUS POINT	9	27	45	30	903	21	1	0
PROCTON	9	26	47	25	826	58	3	2
CASSADAGA VALLEY	6	56	48	24	833	49	0	0
CHAUTAUQUA	18	12	73	4	855	37	0	2
CLYMER	18	11	50	21	827	57	0	0
DUNKIRK	5	73	34	57	832	50	5	4
FALCONER	8	30	31	67	929	12	0	0
FORESTVILLE	14	17	29	73	775	80	0	1
FREDONIA	5	69	48	23	768	81	5	0
FREWSBURG	12	20	37	48	811	63	0	0
JAMESTOWN	6	55	39	45	881	30	17	0
MAYVILLE	18	10	44	32	858	36	0	1
PANAMA	8	29	45	29	718	86	3	0
PINE VALLEY	12	19	42	39	776	79	3	4
RIPLEY	26	3	33	60	834	48	0	1
SHERMAN	8	28	59	10	831	53	1	2
SILVER CREEK	6	54	34	56	830	55	5	1
SOUTHWESTERN	7	43	45	28	934	11	0	0
WESTFIELD	7	42	30	71	808	64	4	0
ERIE COUNTY								
AKRON	7	41	30	70	875	34	0	0
ALDEN	7	40	22	83	805	67	0	0
AMHERST CENTRAL *3	4	83	43	35	1,231	1	57	3
BUFFALO	3	88	27	76	916	18	6	0
CHEEKTOWAGA	7	39	33	59	851	41	13	2
CLARENCE	4	82	39	44	920	16	38	0
CLEVELAND HILL	5	68	48	22	949	7	0	0
DEPEW	6	53	25	79	807	65	3	0
EAST AURORA	4	81	44	31	905	20	6	0
EDEN	5	67	32	62	892	23	1	0

TABLE XIIIA GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	R A N K	CENTRAL ADMINISTRATION /WADA	R A N K	INSTRUCTION REGULAR DAY SCHOOL /WADA	R A N K	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ERIE COUNTY (CONT.)								
EGGERTSVILLE *3	9	25	8	88	1,163	2	134	0
FRONTIER	5	66	43	34	948	42	15	0
GOWANDA	6	52	34	55	944	9	1	0
GRAND ISLAND	5	65	51	20	900	22	7	2
GRIFFITH INSTITUTE	7	38	35	50	923	15	5	1
HAMBURG	7	37	32	61	886	25	13	0
HOLLAND	5	64	22	82	735	84	2	0
IROQUOIS	5	63	40	41	889	24	4	0
KENMORE	4	80	18	87	923	14	12	3
LACKAWANNA	14	16	42	38	958	6	13	2
LAKE SHORE	6	51	27	75	934	10	1	0
LANCASTER	4	79	34	54	831	52	7	0
MARYVALE	4	78	27	74	804	68	13	1
NORTH COLLINS	7	36	53	16	847	43	0	1
ORCHARD PARK	4	77	29	72	831	51	3	0
SLOAN	6	50	31	66	792	72	13	0
SNYDER *3	9	24	31	65	1,068	3	146	0
SWEET HOME	4	76	55	13	969	4	13	0
TONAWANDA	7	35	30	69	879	32	13	0
WEST SENECA	3	87	24	81	710	88	34	0
WILLIAMSVILLE	4	75	37	47	968	5	14	0
NIAGARA COUNTY								
BARKER	5	62	33	58	780	77	4	2
LEWISTON-PORTER	6	49	68	5	836	46	0	1
LOCKPORT	4	74	36	49	864	35	4	0
NEWFANE	5	61	34	53	787	75	3	0
NIAGARA FALLS	4	73	57	11	877	33	10	0
NIAGARA-WHEATFIELD	6	48	30	68	885	26	7	0
NORTH TONAWANDA	5	60	34	52	910	19	5	0
ROYALTON-HARTLAND	3	86	26	77	830	54	0	1
STARPOINT	9	23	24	80	730	85	4	0
WILSON	6	47	37	46	879	31	0	0

TABLE XIIIA GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ORLEANS COUNTY								
ALBION	14	15	18	86	712	87	4	0
LYNDONVILLE	6	46	39	43	881	29	0	0
MEDINA	6	45	31	64	822	60	1	0

TABLE XIIIB GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74

SCHOOL DISTRICT	TRANSPORTATION /WADA	RANK	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ALLEGANY COUNTY										
ANDOVER	76		83		274		76		0	10
ANGELICA	93		107		237		111		0	12
BELFAST	98		100		243		33		0	24
BELMONT	70		116		230		79		0	10
BOLIVAR	88		94		273		2		0	7
CUBA	67		97		272		47		0	8
FILLMORE	128		104		264		35		0	18
FRIENDSHIP	81		111		247		82		0	15
RICHBURG	81		89		313		168		0	16
RUSHFORD	121		97		240		79		0	13
SCIO	99		133		243		35		0	6
WHITESVILLE	110		97		197		75		0	18
CATTARAUGUS COUNTY										
ALLEGANY	57		74		220		37		0	5
CATTARAUGUS	143		121		258		46		0	3
ELLICOTTVILLE	97		108		275		74		0	19
FRANKLINVILLE	94		118		268		162		0	10
HINSDALE	91		104		251		98		0	11
LIMESTONE	73		96		439		18		0	5
LITTLE VALLEY	117		121		222		0		0	6
OLEAN	29		123		262		191		0	6
PIONEER	109		129		233		37		0	3
PORTVILLE	52		94		243		129		0	3
RANDOLPH	88		90		260		98		0	9
SALAMANCA	49		111		294		63		3	4
WEST VALLEY	99		105		269		160		0	15

TABLE XIIIB GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
CHAUTAUQUA COUNTY									
BEMUS POINT	119	113	57	269	23	144	25	0	19
BROCTON	76	149	14	250	42	150	22	0	4
CASSADAGA VALLEY	111	118	48	236	58	112	42	0	9
CHAUTAUQUA	118	218	2	264	30	183	8	0	16
CLYMER	92	121	38	264	29	206	2	0	0
DUNKIRK	24	120	43	263	32	62	73	7	5
FALCONER	65	112	59	278	12	78	61	0	13
FORESTVILLE	93	120	42	219	76	141	26	0	15
FREDONIA	73	101	72	221	71	201	3	0	2
FREWSBURG	76	97	75	231	64	106	45	0	9
JAMESTOWN	12	139	19	242	53	61	74	13	5
MAYVILLE	67	116	52	245	48	208	1	0	6
PANAMA	74	113	56	201	87	111	43	0	12
PINE VALLEY	94	119	45	216	78	187	7	0	4
RIPLEY	61	118	47	278	11	89	52	0	12
SHERMAN	96	107	65	242	52	68	68	0	10
SILVER CREEK	58	109	63	236	57	99	48	0	15
SOUTHWESTERN	82	143	16	271	22	101	47	0	1
WESTFIELD	57	102	71	234	60	80	57	0	10
ERIE COUNTY									
AKRON	92	121	37	269	82	140	27	0	3
ALDEN	76	124	33	205	85	112	41	0	5
AMHERST CENTRAL #3	70	176	6	329	2	72	67	12	6
BUFFALO	66	177	4	265	27	131	29	0	0
CHEEKTOWAGA	93	133	22	224	69	121	36	0	9
CLARENCE	72	154	12	268	25	147	24	0	7
CLEVELAND HILL	29	139	18	291	10	114	40	0	0
DEPEW	54	80	87	201	86	164	14	5	15
EAST AURORA	71	152	13	273	17	175	9	0	10
EDEN	87	127	31	271	21	193	5	0	5

TABLE XIIIB GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ERIE COUNTY (CONT.)									
EGGERTSVILLE *3	91	241	1	310	4	66	69	0	10
FRONTIER	78	155	9	231	63	78	60	0	9
GOWANDA	80	127	36	261	34	60	75	0	8
GRAND ISLAND	74	138	20	249	44	155	20	0	2
GRIFFITH INSTITUTE	110	128	28	259	36	80	56	0	4
HAMBURG	97	119	44	231	62	101	46	2	6
HOLLAND	85	89	84	217	77	173	12	0	9
IROQUOIS	89	120	41	252	39	153	21	0	3
KENMORE	30	132	24	235	59	91	51	0	1
LACKAWANNA	47	163	7	301	8	86	53	0	27
LAKE SHORE	65	141	17	271	20	174	11	7	10
LANCASTER	69	115	55	228	66	131	28	0	2
MARYVALE	38	110	62	213	79	147	23	0	3
NORTH COLLINS	126	129	26	240	54	129	32	0	12
ORCHARD PARK	66	112	58	248	45	119	37	2	3
SLOAN	52	118	46	219	75	65	70	0	4
SNYDER *3	62	184	3	301	7	52	77	0	4
SWEET HOME	89	145	19	308	5	174	10	0	8
TONAWANDA	12	129	25	264	28	62	72	17	17
WEST SENECA	66	96	79	212	80	114	39	0	5
WILLIAMSVILLE	83	124	32	252	38	151	17	1	6
NIAGARA COUNTY									
BARKER	93	121	36	208	83	130	31	0	5
LEWISTON-PORTER	88	156	8	224	68	161	16	6	0
LOCKPORT	45	134	21	249	43	73	65	9	2
NEWFANE	81	154	11	276	14	123	35	0	5
NIAGARA FALLS	37	163	6	301	6	72	66	0	1
NIAGARA-WHEATFIELD	71	154	10	277	13	127	34	0	9
NORTH TONAWANDA	26	127	29	251	40	83	54	0	5
ROYALTON-HARTLAND	70	116	51	219	74	136	30	0	0
STARPOINT	94	115	54	207	84	59	76	16	3
WILSON	85	99	74	211	81	47	78	9	2

TABLE XIIIB GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ORLEANS COUNTY									
ALBION	78	103	70	220	72	156	19	0	3
LYNDONVILLE	94	117	50	247	46	197	4	0	7
MEDINA	62	121	35	225	67	115	38	0	3

TABLE FIVA EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74

SCHOOL DISTRICT	SUPERVISION: PRINCIPALS /WADA	QUARTER	SUPERVISION: OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTERSCHOLASTIC ATHLETICS /WADA	QUARTER
ALLEGANY COUNTY								
ANDOVER	0	4	0	791	1	0	0	4
ANGELICA	1	4	0	812	1	5	11	2
BELFAST	0	4	0	739	3	0	11	2
BELMONT	11	4	0	728	3	4	10	3
BOLIVAR	14	4	13	691	4	0	13	2
CUBA	22	4	14	749	3	0	7	4
FILLMORE	26	4	0	721	3	0	10	3
FRIENDSHIP	0	4	24	696	4	1	12	2
RICHBURG	0	4	0	891	1	0	17	1
RUSHFORD	0	4	0	853	1	1	0	4
SCIO	12	4	0	727	3	0	3	4
WHITESVILLE	1	4	0	692	4	7	11	2
CATTARAUGUS COUNTY								
ALLEGANY	20	4	17	713	4	6	12	2
CATTARAUGUS	35	3	14	755	2	0	17	1
ELLICOTTVILLE	49	2	0	759	2	0	16	1
FRANKLINVILLE	42	3	0	757	2	0	17	1
HINSDALE	0	4	1	786	1	1	0	4
LIMESTONE	0	4	0	850	1	3	23	1
LITTLE VALLEY	33	3	0	776	2	5	17	1
OLEAN	54	2	0	751	2	0	0	4
PIONEER	39	3	1	723	3	1	11	2
PORTVILLE	16	4	14	672	4	7	14	1
RANDOLPH	36	3	0	727	3	0	13	2
SALAMANCA	52	2	11	665	4	4	11	2
WEST VALLEY	0	4	0	774	2	0	9	3

TABLE XIVA EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPERVISION, PRINCIPALS /WADA	QUARTER	SUPERVISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTERSCHOLASTIC ATHLETICS /WADA	QUARTER
CHAUTAUQUA COUNTY								
REMUS POINT	48	2	9	794	1	3	15	1
BROCTON	39	3	0	745	3	0	8	4
CASSADAGA VALLEY	61	1	0	721	3	0	12	2
CHAUTAUQUA	36	3	0	759	2	2	14	1
CLYMER	1	4	21	770	2	2	18	1
DUNKIRK	46	3	7	726	3	3	13	2
FALCONER	56	1	0	815	1	0	18	1
FORESTVILLE	47	3	0	699	4	1	6	4
FREDONIA	50	2	0	654	4	2	12	2
FREWSBURG	39	3	0	720	3	0	15	1
JAMESTOWN	50	2	32	736	3	3	8	4
MAYVILLE	28	3	0	773	2	4	11	2
PANAMA	52	2	0	617	4	4	19	1
PINE VALLEY	23	4	0	690	4	0	12	2
RIPLEY	46	3	0	717	3	1	15	1
SHERMAN	23	4	10	762	2	0	16	1
SILVER CREEK	39	3	0	738	3	0	12	2
SOUTHWESTERN	55	1	0	814	1	1	13	2
WESTFIELD	14	4	0	757	2	0	10	3
ERIE COUNTY								
AKRON	44	3	0	771	2	3	19	1
ALDEN	57	1	5	695	4	3	9	3
AMHERST CENTRAL *3	61	1	0	1,018	1	11	15	1
BUFFALO	83	1	23	756	2	1	10	3
CHEEKTOWAGA	50	2	11	735	3	2	11	2
CLARENCE	83	1	5	778	1	2	4	4
CLEVELAND HILL	49	2	12	826	1	4	0	4
DEPEW	53	2	0	695	4	3	9	3
EAST AURORA	42	3	38	762	2	4	10	3
EDEN	57	1	6	767	2	3	10	3

TABLE XIVA EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPERVISION, PRINCIPALS /WADA	QUARTER	SUPERVISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTERSCHOLASTIC ATHLETICS /WADA	QUARTER
ERIE COUNTY (CONT.)								
EGGERTSVILLE #3	107	1	0	973	1	0	0	4
FRONTIER	44	3	4	741	3	3	8	4
GOWANDA	49	2	7	827	1	0	7	4
GRAND ISLAND	62	1	0	801	1	0	8	4
GRIFFITH INSTITUTE	53	2	23	796	1	1	8	4
HAMBURG	47	2	19	752	2	3	8	3
HOLLAND	37	3	3	654	4	3	6	4
IROQUOIS	54	1	15	762	2	3	14	1
KENMORE	44	3	51	776	1	3	8	3
LACKAWANNA	76	1	24	790	1	6	10	3
LAKE SHORE	48	2	20	799	1	3	9	3
LANCASTER	52	2	5	704	4	4	9	3
MARYVALE	55	1	0	698	4	1	7	4
NORTH COLLINS	43	3	21	723	3	3	9	3
ORCHARD PARK	50	2	16	706	4	3	8	3
SLOAN	51	2	0	688	4	2	8	3
SNYDER #3	72	1	4	938	1	0	0	4
SWEET HOME	66	1	0	840	1	2	8	3
TONAWANDA	60	1	29	720	3	2	14	1
WEST SENECA	53	2	4	601	4	2	5	4
WILLIAMSVILLE	52	2	12	840	1	0	10	3
NIAGARA COUNTY								
BARKER	24	4	0	710	4	1	6	4
LEWISTON-PORTER	46	3	8	735	3	3	12	2
LOCKPORT	67	1	0	738	3	3	8	3
NEWFANE	62	1	0	670	4	5	11	2
NIAGARA FALLS	52	2	0	774	2	0	4	4
NIAGARA-WHEATFIELD	64	1	7	750	2	1	11	2
NORTH TONAWANDA	60	1	8	767	2	3	9	3
ROYALTON-HARTLAND	47	2	6	723	3	4	13	1
STARPOINT	46	3	0	627	4	0	8	3
WILSON	56	1	0	753	2	2	13	1

TABLE XIVA EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPER-VISION, PRINCIPALS /WADA	QUARTER	SUPER-VISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTER-SCHOLASTIC ATHLETICS /WADA	QUARTER
ORLEANS COUNTY								
ALBION	31	3	0	615	4	6	12	2
LYNDONVILLE	49	2	14	756	2	2	18	1
MEDINA	54	1	0	714	3	0	10	2

TABLE XIVB EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUART
ALLEGANY COUNTY									
ANDOVER	9	4	0	8	4	27	4	9	3
ANGELICA	26	3	0	30	1	53	1	8	4
BELFAST	23	3	0	18	2	53	1	9	3
BELMONT	29	2	0	24	1	29	3	10	2
BOLIVAR	4	4	0	20	2	16	4	5	4
CUBA	39	1	0	14	3	38	2	10	2
FILLMORE	35	1	1	11	4	30	3	6	4
FRIENDSHIP	30	2	0	16	3	48	1	10	2
RICHBURG	7	4	0	5	4	15	4	10	2
RUSHFORD	32	1	0	31	1	52	1	9	3
SCIO	28	2	2	24	1	24	4	9	3
WHITESVILLE	33	1	0	37	1	27	4	9	3
CATTARAUGUS COUNTY									
ALLEGANY	22	4	0	7	4	27	4	14	1
CATTARAUGUS	19	4	0	14	3	63	1	14	1
ELLICOTTVILLE	8	4	0	13	4	46	1	10	2
FRANKLINVILLE	16	4	0	20	2	39	2	9	3
HINSDALE	24	3	3	12	4	35	2	13	1
LIMESTONE	51	1	0	21	1	54	1	9	3
LITTLE VALLEY	24	3	1	26	1	73	1	4	4
OLEAN	27	3	0	12	4	32	3	13	1
PIONEER	22	4	2	15	3	55	1	9	3
PORTVILLE	28	2	2	13	3	45	1	10	2
RANDOLPH	22	4	0	25	1	44	1	7	4
SALAMANCA	34	1	0	12	4	32	3	14	1
WEST VALLEY	25	3	0	20	2	30	3	9	3

TABLE XIVB EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUARTER
CHAUTAUQUA COUNTY									
BEMUS POINT	22	4	0	11	4	34	3	8	4
BROCTON	21	4	0	13	3	34	3	10	2
CASSADAGA VALLEY	23	3	0	16	3	30	3	9	3
CHAUTAUQUA	25	3	0	19	2	40	2	9	3
CLYMER	0	4	0	15	3	41	1	5	4
DUNKIRK	18	4	5	15	3	40	2	10	2
FALCONER	29	2	0	11	4	62	1	9	3
FORESTVILLE	14	4	0	8	4	26	4	7	4
FREDONIA	31	2	1	17	2	26	4	6	4
FREWSBURG	19	4	0	17	2	40	1	10	2
JAMESTOWN	35	1	2	15	3	36	2	10	2
MAYVILLE	23	3	1	18	2	35	2	6	4
PANAMA	15	4	0	11	4	35	2	8	4
PINE VALLEY	36	1	0	14	3	29	3	6	4
RIPLEY	30	2	0	24	1	22	4	9	3
SHERMAN	17	4	0	3	4	54	1	9	3
SILVER CREEK	24	3	0	17	2	32	3	10	2
SOUTHWESTERN	39	1	0	13	3	42	1	9	3
WESTFIELD	23	3	0	3	4	30	3	9	3
ERIE COUNTY									
AKRON	25	3	0	13	3	49	1	9	3
ALDEN	17	4	0	19	2	38	2	10	2
AMHERST CENTRAL *3	81	1	16	28	1	45	1	12	1
BUFFALO	30	2	11	2	4	18	4	10	2
CHEEKTOWAGA	25	3	1	16	3	33	3	13	1
CLARENCE	34	1	0	15	3	35	2	8	4
CLEVELAND HILL	32	1	2	23	1	27	4	13	1
DEPEW	27	3	3	18	2	34	2	5	4
EAST AURORA	32	1	0	17	2	33	3	9	3
EDEN	33	1	0	15	3	39	2	10	2

TABLE XIV8 EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUARTE
ERIE COUNTY (CONT.)									
EGGERTSVILLE *3	30	2	0	53	1	18	4	12	1
FRONTIER	23	3	2	23	1	33	3	8	4
GOWANDA	31	2	6	17	2	35	2	16	1
GRAND ISLAND	27	2	0	3	4	38	2	8	4
GRIFFITH INSTITUTE	22	4	1	19	2	40	1	11	1
HAMBURG	32	1	0	24	1	33	3	10	1
HOLLAND	17	4	3	12	4	10	4	9	3
IROQUOIS	26	3	2	13	3	34	2	10	1
KENMORE	27	2	0	13	3	24	4	12	1
LACKAWANNA	31	2	4	17	2	38	2	9	3
LAKE SHORE	32	1	6	16	3	31	3	6	4
LANCASTER	30	2	4	24	1	31	3	12	1
MARYVALE	26	3	0	16	2	18	4	11	1
NORTH COLLINS	29	2	0	20	1	33	3	8	4
ORCHARD PARK	31	2	1	15	3	24	4	7	4
SLOAN	22	4	0	20	1	36	2	7	4
SNYDER *3	25	3	0	29	1	22	4	19	1
SWEET HOME	31	1	3	18	2	30	3	9	3
TONAWANDA	28	2	3	24	1	36	2	9	2
WEST SENECA	32	1	1	12	4	25	4	9	2
WILLIAMSVILLE	40	1	1	13	3	33	3	8	3
NIAGARA COUNTY									
BARKER	25	3	5	10	4	21	4	5	4
LEWISTON-PORTER	28	2	0	4	4	37	2	10	1
LOCKPORT	25	3	3	19	2	31	3	9	2
NEWFANE	27	2	0	11	4	37	2	9	2
NIAGARA FALLS	35	1	2	10	4	21	4	10	1
NIAGARA-WHEATFIELD	32	1	4	16	2	44	1	9	2
NORTH TONAWANDA	38	1	2	24	1	31	3	15	1
ROYALTON-HARTLAND	22	4	0	16	2	18	4	11	1
STARPOINT	24	3	8	17	2	36	2	7	4
WILSON	29	2	9	18	2	44	1	9	2

TABLE XIVB EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUARTER
ORLEANS COUNTY									
ALBION	27	2	0	21	1	17	4	9	2
LYNDONVILLE	28	2	0	15	3	39	2	10	1
MEDINA	22	3	0	22	1	40	1	9	2

TABLE XV AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ALLEGANY COUNTY												
ANDOVER	523	22	12,309	28	55.6	41	52.3	47	49.2	32	4.9	65
ANGELICA	572	42	11,583	48	59.7	23	55.6	24	45.3	53	10.3	11
BELFAST	496	83	10,769	72	63.8	9	45.1	80	47.1	38	17.7	3
BELMONT	484	85	11,178	57	52.2	71	46.9	75	40.0	78	9.0	14
BOLIVAR	544	62	11,336	55	52.6	66	38.8	87	55.4	4	4.6	74
CUBA	543	63	11,065	61	55.0	45	50.4	62	48.0	35	5.9	44
FILLMORE	535	67	11,454	63	54.0	54	53.3	38	43.8	60	5.6	50
FRIENDSHIP	438	87	10,177	82	56.0	37	44.6	81	41.9	70	12.9	7
RICHBURG	679	8	11,955	40	60.9	15	59.6	9	54.5	8	4.1	83
RUSHFORD	528	71	9,452	88	68.9	5	60.8	5	51.3	20	13.0	6
SCIO	502	82	10,793	71	67.6	6	41.8	85	51.4	19	21.0	2
WHITESVILLE	467	86	10,124	84	69.2	4	42.1	84	50.0	25	23.1	1
CATTARAUGUS COUNTY												
ALLEGANY	560	51	11,603	47	52.5	68	51.4	55	45.8	47	4.3	78
CATTARAUGUS	534	69	10,885	69	53.8	57	52.7	41	46.2	44	4.7	68
ELLICOTTVILLE	547	61	11,568	50	54.8	47	47.2	73	47.4	36	7.5	23
FRANKLINVILLE	553	55	10,886	68	61.7	13	49.6	64	52.1	14	10.9	9
HINSDALE	623	21	11,368	54	57.4	30	64.5	2	46.9	40	2.6	87
LIMESTONE	570	44	9,866	87	65.3	7	55.9	22	59.6	2	7.5	22
LITTLE VALLEY	491	84	9,955	86	55.5	42	55.7	23	43.7	61	6.2	38
OLEAN	555	54	11,682	45	53.8	56	54.8	28	41.6	72	6.3	35
PIONEER	575	41	11,108	59	55.8	40	59.9	8	44.2	57	4.1	82
PORTVILLE	521	78	10,941	67	51.8	73	49.8	63	45.7	48	4.1	81
RANDOLPH	585	32	12,548	22	53.0	63	49.0	68	44.9	56	6.2	37
SALAMANCA	549	59	10,265	80	58.6	27	57.8	16	50.0	24	5.1	59
WEST VALLEY	576	39	10,310	79	64.6	8	48.7	69	62.1	1	8.7	16

TABLE XV AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
CHAUTAUQUA COUNTY												
BEMUS POINT	592	31	12,286	29	54.3	52	54.4	32	44.1	58	6.1	40
BROCTON	523	77	10,465	77	55.2	43	53.6	36	46.7	42	5.3	54
CASSADAGA VALLEY	523	76	10,690	74	54.7	49	49.1	67	48.7	33	5.8	46
CHAUTAUQUA	567	47	10,125	83	62.2	11	60.2	6	52.5	13	6.2	36
CLYMER	576	38	10,117	85	60.5	19	58.8	12	55.2	5	3.6	85
DUNKIRK	563	48	12,346	26	51.7	75	50.6	59	42.2	68	6.1	39
FALCONER	631	18	11,454	53	60.6	18	62.4	3	49.8	26	5.6	49
FORESTVILLE	525	74	10,259	81	54.8	46	50.8	57	51.6	17	3.7	84
FREDONIA	527	73	11,517	52	51.3	78	46.1	76	45.5	52	5.6	48
FREWSBURG	549	58	10,978	65	55.0	44	56.3	20	44.9	55	5.6	64
JAMESTOWN	649	13	12,024	38	60.3	20	54.3	33	53.7	10	6.3	34
MAYVILLE	592	30	10,989	64	60.7	17	57.1	19	51.1	22	6.9	30
PANAMA	421	88	11,102	60	42.6	88	45.1	79	32.6	86	4.6	73
PINE VALLEY	509	79	11,060	62	52.7	65	42.4	83	49.5	29	6.7	31
RIPLEY	547	60	10,512	76	61.3	14	49.2	66	54.8	6	9.3	13
SHERMAN	560	56	10,462	78	57.7	28	55.0	26	52.6	12	4.1	80
SILVER CREEK	559	52	11,893	41	51.6	77	53.6	35	42.1	69	4.6	72
SOUTHWESTERN	641	16	12,063	35	59.2	24	52.5	46	53.7	9	6.0	42
WESTFIELD	616	25	11,846	43	56.1	36	52.6	44	51.5	18	4.1	79
ERIE COUNTY												
AKRON	541	64	12,198	32	52.3	70	45.5	77	43.5	63	7.9	18
ALDEN	549	57	12,543	21	48.0	84	41.7	86	45.5	51	4.3	77
AMHERST CENTRAL #3	759	3	14,820	1	61.8	12			51.2	21	10.6	10
BUFFALO	678	9	11,573	49	70.3	3	60.9	4	56.6	3	11.7	8
CHEEKTOWAGA	551	56	12,154	33	49.9	81	54.5	31	38.8	82	4.6	71
CLARENCE	677	10	13,966	6	53.9	55	59.1	10	40.6	76	5.4	53
CLEVELAND HILL	656	12	13,423	9	56.3	34	48.3	70	49.3	31	7.4	24
DEPEW	578	36	11,867	42	53.3	61	51.6	52	45.8	46	4.6	70
EAST AURORA	603	27	12,783	16	54.2	53	53.3	37	42.8	65	7.0	28
EDEN	618	24	12,714	18	53.1	62	50.9	56	46.8	41	4.5	76

TABLE XV AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ERIE COUNTY (CONT.)												
EGGERTSVILLE *3	841	1	14,068	5	77.3	1	59.9	7			17.5	4
FRONTIER	562	49	12,874	14	48.9	83	49.3	65	38.7	83	5.2	56
GOWANDA	635	17	12,387	25	55.9	38	57.9	15	46.0	45	4.6	69
GRAND ISLAND	657	11	12,572	20	59.8	21	52.6	43	52.0	15	7.5	21
GRIFFITH INSTITUTE	619	23	12,428	24	56.4	33	59.0	11	42.7	66	6.6	32
HAMBURG	575	40	11,979	39	56.1	35	54.5	30	43.1	64	8.1	17
HOLLAND	534	68	10,592	75	52.5	67	51.6	51	49.4	30	2.1	88
IROQUOIS	594	28	12,866	15	49.5	82	52.5	45	46.9	74	3.3	86
KENMORE	643	14	13,661	7	52.9	64	55.1	25	41.8	71	5.9	43
LACKAWANNA	679	7	12,658	36	62.8	10	67.3	1	47.1	37	6.5	33
LAKE SHORE	623	20	12,901	12	53.3	60	51.5	53	45.5	50	5.6	63
LANCASTER	577	37	12,482	23	52.0	72	52.6	42	41.4	73	5.8	45
MARYVALE	593	29	14,095	4	47.2	86	44.2	82	40.5	77	5.1	58
NORTH COLLINS	537	65	11,678	46	51.6	76	50.5	61	42.3	67	5.6	47
ORCHARD PARK	579	35	12,884	13	50.1	80	52.1	49	39.6	79	5.2	55
SLOAN	507	80	12,315	27	45.7	87	48.0	71	37.5	84	4.5	75
SNYDER *3	807	2	14,104	3	71.7	2	57.3	17			14.5	5
SWEET HOME	686	6	12,956	11	60.8	16	52.9	40	52.9	11	7.8	19
TONAWANDA	535	66	11,527	51	53.4	59	58.2	14	38.9	81	7.6	27
WEST SENECA	527	72	12,766	17	47.3	85	54.9	27	32.7	85	6.6	41
WILLIAMSVILLE	704	5	14,255	2	57.0	31	53.6	39	46.5	43	7.7	20
NIAGARA COUNTY												
BARKER	556	53	12,260	30	54.7	48	47.1	74	43.6	62	9.3	12
LEWISTON-PORTER	571	43	12,046	37	52.4	69	50.6	58	45.0	54	5.0	62
LOCKPORT	641	15	12,706	19	57.6	29	51.4	54	49.7	27	7.1	26
NEWFANE	532	70	10,737	73	54.4	51	53.9	34	45.6	49	4.8	67
NIAGARA FALLS	725	4	13,599	8	58.6	26	58.3	13	49.5	28	5.4	52
NIAGARA-WHEATFIELD	630	19	12,207	31	56.7	32	55.9	21	48.2	34	5.1	57
NORTH TONAWANDA	610	26	13,067	10	53.5	58	57.2	18	39.5	80	6.9	29
ROYALTON-HARTLAND	584	36	11,804	44	54.5	50	52.1	48	47.0	39	5.0	61
STARPOINT	508	81	10,806	70	51.7	74	50.5	60	43.8	59	4.8	66
WILSON	581	34	10,956	66	58.6	25	54.7	23	51.6	16	5.5	51

TABLE XV AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ORLEANS COUNTY												
ALBION	524	75	12,147	34	50.4	79	45.4	78	40.6	75	7.2	25
LYNDONVILLE	569	45	11,147	58	59.7	22	47.6	72	54.7	7	8.7	15
MEDINA	568	46	11,185	56	55.8	39	51.6	56	50.1	23	5.0	60

TABLE XVI TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ALLEGANY COUNTY						
ANDOVER	1,405	60	1,144	32	231	.783
ANGELICA	1,529	29	1,029	65	193	.845
BELFAST	1,374	72	933	83	195	.794
BELMONT	1,392	64	934	82	182	.815
BOLIVAR	1,275	85	1,612	70	221	.829
CUBA	1,397	61	1,066	52	220	.779
FILLMORE	1,416	55	1,056	55	217	.810
FRIENDSHIP	1,381	69	992	75	196	.874
RICHBURG	1,663	5	1,130	35	254	.848
RUSHFORD	1,574	20	1,166	25	191	.690
SCIO	1,390	65	976	78	201	.820
WHITESVILLE	1,381	69	863	88	150	.849
CATTARAUGUS COUNTY						
ALLEGANY	1,227	88	1,000	74	182	.719
CATTARAUGUS	1,470	39	1,039	61	262	.765
ELLICOTTVILLE	1,488	35	1,022	68	242	.743
FRANKLINVILLE	1,560	24	1,079	47	224	.795
HINSDALE	1,447	45	1,112	39	214	.849
LIMESTONE	1,444	47	1,034	62	197	.817
LITTLE VALLEY	1,413	57	968	79	182	.818
OLEAN	1,511	34	1,244	16	226	.669
PIONEER	1,355	79	1,170	24	194	.778
PORTVILLE	1,331	81	1,006	73	207	.828
RANDOLPH	1,409	59	1,228	17	223	.792
SALAMANCA	1,358	77	1,046	60	221	.824
WEST VALLEY	1,563	23	1,099	42	224	.749

TABLE XVI TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
CHAUTAUQUA COUNTY						
BEMUS POINT	1,622	12	1,154	26	218	.731
BROCTON	1,515	32	1,075	48	209	.783
CASSADAGA VALLEY	1,472	39	1,142	33	203	.841
CHAUTAUQUA	1,747	5	1,260	14	222	.396
CLYMER	1,579	19	1,127	36	225	.758
DUNKIRK	1,362	74	1,144	31	222	.377
FALCONER	1,514	33	1,358	8	239	.689
FORESTVILLE	1,406	59	964	81	179	.792
FREDONIA	1,423	51	1,032	63	186	.655
FREWSBURG	1,379	70	1,015	69	191	.832
JAMESTOWN	1,413	55	1,247	15	221	.692
MAYVILLE	1,564	22	1,088	45	208	.655
PANAMA	1,285	84	990	86	170	.715
PINE VALLEY	1,457	42	986	77	202	.837
RIPLEY	1,452	43	1,067	51	231	.788
SHERMAN	1,424	50	1,099	41	206	.863
SILVER CREEK	1,392	63	964	80	201	.710
SOUTHWESTERN	1,586	15	1,224	18	233	.648
WESTFIELD	1,464	73	1,091	44	199	.663
ERIE COUNTY						
AKRON	1,442	48	1,028	66	196	.745
ALDEN	1,357	79	988	76	192	.734
AMHERST CENTRAL *3	2,002	2	1,809	1	305	.517
BUFFALO	1,600	14	1,389	5	257	.622
CHEEKTOWAGA	1,485	37	1,103	40	198	.393
CLARENCE	1,651	9	1,321	9	240	.574
CLEVELAND HILL	1,575	19	1,302	12	271	.570
DEPEW	1,361	75	1,029	64	192	.695
EAST AURORA	1,640	10	1,219	19	229	.625
EDEN	1,614	13	1,201	20	232	.734

TABLE XVI TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ERIE COUNTY (CONT.)						
EGGERTSVILLE #3	2,032	1	1,753	2	278	.516
FRONTIER	1,463	41	1,095	43	214	.590
GOWANDA	1,521	31	1,187	22	228	.753
GRAND ISLAND	1,584	17	1,262	13	227	.667
GRIFFITH INSTITUTE	1,552	25	1,195	21	225	.738
HAMBURG	1,492	35	1,046	59	212	.673
HOLLAND	1,338	84	1,011	72	190	.757
IRONDIOIS	1,555	25	1,150	28	217	.698
KENMORE	1,450	44	1,133	34	214	.507
LACKAWANNA	1,653	7	1,544	3	284	.092
LAKE SHORE	1,637	11	1,304	11	237	.744
LANCASTER	1,462	52	1,115	38	206	.624
MARYVALE	1,359	76	1,065	53	196	.728
NORTH COLLINS	1,543	28	1,011	71	201	.778
ORCHARD PARK	1,417	54	1,058	54	215	.674
SLOAN	1,299	83	1,048	58	201	.637
SNYDER #3	1,857	3	1,445	4	272	.517
SWEET HOME	1,768	4	1,370	6	286	.627
TONAWANDA	1,470	43	1,146	30	217	.735
WEST SENECA	1,263	86	912	85	190	.662
WILLIAMSVILLE	1,649	9	1,316	10	234	.621
NIAGARA COUNTY						
BARKER	1,783	67	886	87	191	.822
LEWISTON-PORTER	1,547	27	1,149	29	204	.694
LOCKPORT	1,421	53	1,122	37	216	.590
NEWFANE	1,467	42	1,152	27	204	.779
NIAGARA FALLS	1,521	33	1,365	7	241	.639
NIAGARA-WHEATFIELD	1,567	21	1,074	49	255	.702
NORTH TONAWANDA	1,445	46	1,182	23	228	.745
ROYALTON-HARTLAND	1,396	69	1,054	56	200	.788
STARPOINT	1,262	87	1,022	67	186	.757
WILSON	1,377	71	1,052	57	196	.784

TABLE XVI TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ORLEANS COUNTY						
ALBION	1,309	82	924	84	200	.749
LYNDONVILLE	1,588	13	1,086	46	226	.763
MEDINA	1,385	65	1,067	50	218	.797

TABLE XVII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ALLEGANY COUNTY											
ANDOVER	.5	4.4	58.0	.0	.0	5.3	5.9	19.5	5.4	.0	.7
ANGELICA	1.3	4.1	57.9	.0	.0	5.8	7.0	15.5	7.3	.0	.8
BELFAST	1.7	3.8	58.2	.0	.1	6.8	7.3	17.7	2.4	.0	1.7
BELMONT	1.8	3.9	58.0	.0	.0	4.7	8.3	16.6	5.7	.0	.7
BOLIVAR	.4	3.6	59.5	.0	.0	6.9	7.4	21.4	.2	.0	.6
CUBA	.5	3.7	60.4	.0	.0	4.8	6.9	19.5	3.4	.0	.6
FILLMORE	.4	4.0	56.8	.1	.0	8.7	7.3	18.7	2.4	.0	1.3
FRIENDSHIP	1.6	3.1	56.5	.0	.0	5.6	8.1	17.9	5.9	.0	1.1
RICHBURG	1.4	3.1	55.3	.0	.0	4.7	5.4	18.8	10.1	.0	1.0
RUSHFORD	1.0	5.3	58.7	.0	.1	7.2	6.1	15.2	5.0	.0	.8
SCIO	.6	4.8	57.3	.0	.2	6.2	9.6	17.5	2.5	.0	.5
WHITESVILLE	2.1	4.9	56.6	.0	.2	7.4	7.1	14.3	5.5	.0	1.3
CATTARAUGUS COUNTY											
ALLEGANY	.4	2.6	64.6	.2	.1	4.6	6.1	17.9	3.0	.0	.4
CATTARAUGUS	1.4	1.5	58.1	.0	.1	9.4	8.2	17.6	3.1	.0	.2
ELLICOTTVILLE	.9	3.7	56.8	.0	.1	6.3	7.3	18.5	4.9	.0	1.3
FRANKLINVILLE	.7	2.8	54.6	.0	.0	5.7	7.6	17.2	10.4	.0	.6
HINSDALE	.6	5.5	57.8	.0	.0	6.0	7.2	17.3	6.8	.0	.8
LIMESTONE	1.9	3.0	65.6	.0	.1	5.0	6.6	30.4	1.2	.0	.3
LITTLE VALLEY	1.3	3.3	62.4	.1	.1	7.8	8.5	15.7	.0	.0	.4
OLEAN	.4	2.7	56.4	.1	.0	1.9	8.1	17.3	12.7	.0	.4
PIONEER	.3	1.7	60.0	.3	.0	8.0	9.5	17.2	2.7	.0	.2
PORTVILLE	.4	3.2	57.3	.0	.0	3.8	7.0	18.3	9.7	.0	.2
RANDOLPH	.8	1.8	58.4	.3	.0	6.1	6.4	18.4	6.9	.0	.7
SALAMANCA	.3	2.6	58.1	.4	.0	3.4	8.2	21.6	4.7	.2	.3
WEST VALLEY	.5	4.8	53.0	.0	.1	6.1	6.7	17.2	10.2	.0	1.0

TABLE XVII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
CHAUTAUQUA COUNTY											
BEMUS POINT	.6	2.8	55.6	.1	.0	7.1	7.0	16.6	8.9	.0	1.2
BROCTON	.6	3.1	54.5	.2	.1	4.8	9.8	16.5	9.9	.0	.3
CASSADAGA VALLEY	.4	3.2	56.6	.0	.0	7.4	8.0	16.0	7.6	.0	.6
CHAUTAUQUA	1.0	4.2	48.9	.0	.1	6.4	12.5	15.1	10.5	.0	.9
CLYMER	1.1	3.2	52.4	.0	.0	5.6	7.7	16.7	13.1	.0	.0
DUNKIRK	.4	2.5	61.1	.4	.3	1.7	8.8	19.3	4.6	.5	.4
FALCONER	.5	2.0	61.4	.0	.0	4.2	7.4	18.4	5.1	.0	.8
FORESTVILLE	1.0	2.1	55.1	.0	.0	6.6	8.5	15.6	10.0	.0	1.0
FREDONIA	.4	3.3	54.0	.3	.0	5.2	7.1	15.5	14.1	.0	.1
FREWSBURG	.9	2.7	58.8	.0	.0	5.3	7.0	16.8	7.7	.0	.6
JAMESTOWN	.4	2.7	62.3	1.2	.0	.9	9.8	17.1	4.3	.9	.4
MAYVILLE	1.1	2.8	54.9	.0	.0	4.1	7.4	15.6	13.3	.0	.4
PANAMA	.7	3.5	55.8	.2	.0	5.5	8.8	15.7	8.6	.0	.9
PINE VALLEY	.8	2.9	53.2	.2	.3	6.2	8.2	14.8	12.8	.0	.3
RIPLEY	1.8	2.3	57.4	.0	.0	3.9	8.1	19.2	6.1	.0	.8
SHERMAN	.6	4.2	58.4	.1	.1	6.3	7.5	17.0	4.8	.0	.7
SILVER CREEK	.4	2.4	59.6	.3	.1	3.9	7.8	17.0	7.1	.0	1.1
SOUTHWESTERN	.5	2.9	58.9	.0	.0	4.0	9.0	17.1	6.4	.0	.1
WESTFIELD	.5	2.2	59.2	.3	.0	4.1	7.5	17.2	5.9	.0	.7
ERIE COUNTY											
AKRON	.5	2.1	60.7	.0	.0	6.2	8.4	14.5	9.7	.0	.2
ALDEN	.5	1.6	59.3	.0	.0	5.3	9.2	15.1	8.3	.0	.4
AMHERST CENTRAL #3	.2	2.1	61.5	2.8	.1	3.5	8.8	16.4	3.6	.6	.3
BUFFALO	.2	1.7	57.2	.4	.0	4.1	11.1	16.6	8.2	.0	.0
CHEEKTOWAGA	.4	2.2	57.3	.8	.1	6.2	9.0	15.1	8.2	.0	.6
CLARENCE	.2	2.3	55.7	2.3	.0	4.3	9.4	16.3	8.9	.0	.4
CLEVELAND HILL	.3	3.1	60.3	.3	.0	1.8	8.8	14.5	7.2	.0	.0
DEPEW	.5	1.8	59.3	.3	.0	3.9	5.9	14.8	12.1	.3	1.1
EAST AURORA	.3	2.7	55.2	.4	.0	4.3	9.3	16.6	10.7	.0	.6
EDEN	.3	2.0	55.2	.1	.0	5.4	7.9	16.8	12.0	.0	.3

TABLE XVII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ERIE COUNTY (CONT.)											
EGGERTSVILLE #3	.4	.4	57.2	6.6	.0	4.5	11.9	15.2	3.2	.0	.5
FRONTIER	.4	2.9	57.9	1.0	.0	5.3	10.6	15.8	5.3	.0	.6
GOWANDA	.4	2.2	62.1	.1	.0	5.1	8.4	17.1	4.0	.0	.5
GRAND ISLAND	.3	3.2	56.8	.5	.2	4.6	8.7	15.7	9.8	.0	.1
GRIFFITH INSTITUTE	.5	2.2	59.5	.3	.1	6.9	8.3	16.7	5.1	.0	.3
HAMBURG	.4	2.1	59.3	.9	.0	6.5	8.0	15.5	6.7	.1	.4
HOLLAND	.4	1.6	54.9	.1	.0	6.3	6.7	16.2	13.0	.0	.7
IROQUOIS	.3	2.5	57.1	.3	.0	5.6	7.7	16.2	9.9	.0	.2
KENMORE	.2	1.3	63.7	.8	.2	2.0	9.1	16.2	6.3	.0	.1
LACKAWANNA	.9	2.5	58.0	.8	.1	2.8	9.9	18.2	5.2	.0	1.6
LAKE SHORE	.4	1.7	57.0	.1	.0	3.9	8.6	16.5	10.6	.5	.6
LANCASTER	.3	2.4	58.5	.5	.0	4.7	8.1	16.1	9.2	.0	.1
MARYVALE	.3	2.0	59.1	1.0	.1	2.8	8.1	15.6	10.8	.0	.2
NORTH COLLINS	.5	3.5	54.9	.0	.0	8.2	8.3	15.5	8.3	.0	.8
ORCHARD PARK	.3	2.0	58.6	.2	.0	4.5	7.9	17.5	8.4	.1	.2
SLOAN	.4	2.4	61.0	1.0	.0	4.0	9.1	16.9	5.0	.0	.3
SNYDER #2	.5	1.7	57.5	7.9	.0	3.4	9.9	16.2	2.8	.0	.2
SWEET HOME	.3	3.1	54.9	.7	.0	4.9	8.2	17.4	9.9	.0	.4
TONAWANDA	.5	2.1	61.5	.9	.0	.8	9.0	18.5	4.3	1.2	1.2
WEST SENECA	.2	1.9	56.2	2.7	.0	5.1	7.6	16.7	9.0	.0	.4
WILLIAMSVILLE	.2	2.2	58.7	.8	.0	5.0	7.5	15.3	9.8	.1	.4
NIAGARA COUNTY											
PARKER	.4	2.4	56.4	.3	.2	6.7	8.8	15.1	9.4	.0	.3
LEWISTON-PORTER	.4	4.4	54.1	.0	.1	5.7	10.1	14.5	10.4	.4	.0
LOCKPORT	.3	2.5	60.8	.3	.0	3.2	9.5	17.5	5.2	.6	.2
NEWFANE	.3	2.7	53.6	.2	.0	5.5	10.5	18.8	8.4	.0	.3
NIAGARA FALLS	.2	3.7	57.7	.7	.0	2.4	10.7	19.8	4.7	.0	.1
NIAGARA-WHEATFIELD	.4	1.9	56.5	.5	.0	4.5	9.8	17.7	8.1	.0	.6
NORTH TONAWANDA	.3	2.3	63.0	.4	.0	1.8	8.8	17.3	5.7	.0	.4
ROYALTON-HARTLAND	.2	1.9	59.5	.0	.1	5.3	8.3	15.7	9.3	.0	.0
STARPOINT	.7	1.9	57.9	.3	.0	7.4	9.1	16.4	4.7	1.3	.3
WILSON	.5	2.7	63.8	.0	.0	6.2	7.2	15.3	3.4	.7	.2

TABLE XVII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ORLEANS COUNTY											
ALBION	1.1	1.3	54.4	.3	.0	5.1	7.9	16.8	12.0	.0	.2
LYNDONVILLE	.4	2.4	55.5	.0	.0	5.8	7.4	15.5	12.4	.0	.4
MEDINA	.4	2.2	59.3	.0	.0	4.4	8.8	16.2	8.3	.0	.2

SECTION C

Analysis of Fiscal and Staffing Policy

The charts on the following pages show the distribution in standard scores of important variables in school district fiscal policy.

Chart 1 provides a Revenue Policy Profile of eighty-seven school districts in Western New York. Chart 2 includes a General and Instructional Expenditures Profile as well as a profile of staffing adequacy. Chart 3 offers a comparison of the median increases of average teachers' salaries over the twelve year period 1962-1974.

The mean, or average, for each distribution variable is listed and falls at the standard score of 50. The distribution of data above and below the mean is represented by the standard scores. Most of the data falls between standard scores of 40 and 60, with fewer cases at the extremes.

For example, the mean full value/WADA for Western New York in 1972-73 was $22,647 with most districts clustering between $32,063 and $13,231. Only a few were below $13,231 and above $32,063. Just one or two districts fall at the extremes.

INSTRUCTIONS

By plotting on each distribution line the appropriate value for a school district as reported in the preceding tables and by connecting each point with a line, a district's profile may be obtained.

The profile will reveal where and to what degree the district falls above and below the mean for each variable. A district may then evaluate its individual standing relative to other districts for each variable and for the entire profile.

Chart 1. Western New York Revenue Policy Profile Chart, 1972-73

	Full Value/WADA	Tax Rate/$1,000 Full Value	Amount Raised Locally/WADA	State Aid/ WADA	Federal Aid/WADA	Total Expenditures/WADA
High	$64,649	$26.49	$1,097	$1,133	$51.00	$1,784
Mean	22,657	19.36	437	825	2.88	1,343
Low	9,655	10.76	157	341	0.0	1,116
S.D.	9,430	3.30	186	146	7.61	132

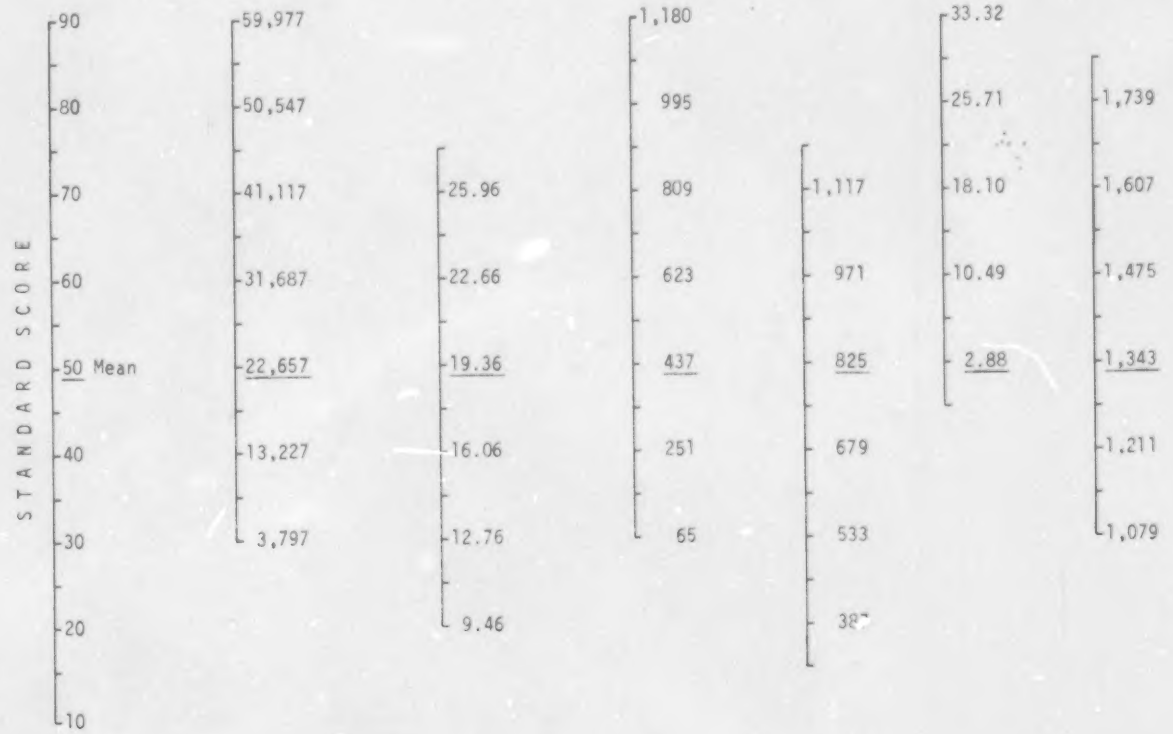

Chart 2. Western New York General and Instructional Expenditures Profile, 1972-73

	Total Expenditures/WADA	Approved Operating Expenditures/WADA	Average Teachers' Salary	Debt Service/WADA	Teaching Materials/WADA	Numerical Staffing Adequacy	Elementary Staffing Adequacy	Secondary Staffing Adequacy	Non-Teaching Staffing Adequacy
High	$1,784	$1,539	$14,308	$246	$57.00	78.1	62.7	78.6	28.8
Mean	1,343	1,004	10,980	109	31.27	55.4	50.1	46.1	6.6
Low	1,116	821	8,292	1	10.00	46.5	0.0	0.0	2.6
S.D.	132	128	1,066	53	9.16	6.0	7.3	9.4	3.8
90		1,516				80.4			21.9
80	1,739	1,388	14,118	268	58.75	73.4		74.3	18.0
70	1,607	1,260	13,112	215	49.59	67.4	64.7	64.9	14.3
60	1,475	1,132	12,046	162	40.43	61.4	57.4	55.5	10.4
50 Mean	1,343	1,004	10,980	109	31.27	55.4	50.1	46.1	6.6
40	1,211	876	9,914	56	22.11	49.4	42.8	36.7	2.8
30	1,079		8,848		12.95	43.4	35.5	27.3	
20			7,782				28.3	17.9	
10							21.0	8.5	

Chart 3. Increase in Teachers' Salaries in Western New York

Year	Number of Districts*	Median of Averages* of Teachers' Salaries	Index	Percent Change Year to Year
1962-63	107	$ 6,199	100	---
1963-64	107	$ 6,295	101.5	1.5
1964-65	107	$ 6,571	106.0	4.4
1965-66	107	$ 6,748	108.9	2.7
1966-67	106	$ 7,422	119.7	10.0
1967-68	106	$ 8,312	134.0	12.0
1968-69	106	$ 8,831	142.4	6.2
1969-70	103	$ 9,137	147.3	3.5
1970-71	100	$ 9,810	158.2	7.4
1971-72	87	$10,440	168.4	4.4
1972-73	87	$11,003	177.5	5.4
1973-74 (est.)	87	$11,804	190.4	7.3

*Figures from Financing Our Schools (1962-1974)

DEFINITIONS

AMOUNT RAISED LOCALLY - Sum of Tax on Property (Code A1110) and Non-property Tax (A1160).

APPROVED OPERATING EXPENDITURES - Expenditures allowed for state aid purposes.

ATTENDANCE SERVICES - Expenditures for activities having as their primary purpose the promotion and improvement of children's attendance at school (A293).

AVERAGE DAILY ATTENDANCE (ADA) - The mean number of pupils attending school per day.
1/2 K - Average daily attendance of children enrolled in half-day kindergarten.
K - 6 - Average daily attendance of pupils enrolled in grades K-6 including special and ungraded pupils.
7 - 12 - Average daily attendance of pupils enrolled in grades 7-12 including special and advanced pupils.
Total - Sum of average daily attendance in 1/2 K, K-6, and 7-12 categories.
Weighted Average Daily Attendance (WADA) - Sum of average daily attendance with each category weighted as follows: 1/2K, .50; K-6, 1.00; 7-12, 1.25.

BOARD OF EDUCATION - Expenses incurred to operate the Board of Education (A000), salaries of the district clerk and district treasurer, legal expenses, tax collection expenses, school census expense and district meeting expense.

CENTRAL ADMINISTRATION - Total Central Administration Expense (A100).

CO-CURRICULAR ACTIVITIES - Co-curricular Activities Expense (A280) includes expenses allied to, but not an integral part of, instruction.

COMMUNITY SERVICES - Total Community Services Expense (A400) includes expenses for recreational programs, youth programs and civic activities.

DEBT SERVICE - Total Debt Service (A800) expense includes principal and interest payments on bonds and notes.

EMPLOYEE BENEFITS - Expenses incurred for health insurance, retirement, social security, etc. (A730).

FEDERAL AID - Total Federal Revenue (A4100).

FULL VALUE - The assessed valuation of property within a district divided by the equalization ratio of that district. The full valuation of a district is an accepted measure of a district's wealth.

GUIDANCE, PSYCHOLOGICAL & SOCIAL WORK SERVICES - The sum of Guidance Expense (A291), Psychological Service Expense (A292), and Social Work Service Expense (A295).

HEALTH SERVICES - Health Services Expense (A294) includes medical, dental, nurse and hygienist services to pupils.

INSTRUCTION, REGULAR DAY SCHOOL - The Sum of Supervisors and Principals (A211), Other Supervisory Expense (A212), Total Teaching Expense (A220), Co-Curricular Activities Expense (A280), Athletics Expense (A281), Guidance Expense (A291), Psychological Service Expense (A292), Attendance Expense (A293), Health Service Expense (A294) and Social Work Service Expense (A295).

INSTRUCTION, SPECIAL SCHOOLS - Expenses pertaining to adult education programs and other special schools conducted by the school district (A300).

INTERSCHOLASTIC ATHLETICS - Interscholastic Activities Expense (A281).

NON-PROPERTY TAX - Total Non-property Tax (A1160). Only districts lying within counties or municipalities that impose a sales tax will show revenue in this category.

93

NUMERICAL STAFFING ADEQUACY - Total number of professional staff divided by Weighted Average Daily Attendance times 1,000 (i.e., number of professional employees per 1,000 students.)
Elementary Staffing Adequacy - Total number of teaching positions in grades K-6 divided by weighted average daily attendance for grades K-6 times 1,000 (i.e., number of elementary teachers per 1,000 elementary students.)
Non-teaching Staffing Adequacy - Total number of non-teaching professional positions divided by weighted average daily attendance times 1,000 (i.e., number of non-teaching professionals per 1,000 students.)
Secondary Staffing Adequacy - Total number of teaching positions in grades 7-12 divided by weighted average daily attendance for grades 7-12 times 1,000 (i.e., number of secondary teachers per 1,000 secondary students.)

PLANT OPERATION & MAINTENANCE - Includes expenses for utilities, supplies and salaries necessary to operate and maintain the school buildings of a school district. (A600)

SALARIES - Average Teachers Salary - The sum of teacher salaries (A220-110 plus A220-111 plus A220-112) divided by the number of classroom teachers.
Salaries of Teaching Personnel - The sum of teacher salaries (A220-110 plus A220-111 plus A220-112) divided by WADA. Attendance, Guidance, Health and Psychological expenses are not included.

STATE AID - Total revenue received from the state. (A3000)

STATE AID RATIO - The percent of approved operating expenses and debt service aided by the state.

SUPERVISION, OTHERS - Supervisory expenses exclusive of principals and central office (A212).

SUPERVISION, PRINCIPALS - Principals' salaries (A211).

TAX ON PROPERTY - The Total Property Tax (A1110) received by a school district.

TAX RATE, FULL VALUE - The sum of Total Property Tax and Total Non-property Tax divided by the full valuation of a district expressed as a rate per thousand dollars of full valuation.

TEACHING - Total Teaching Expense (A220) includes teacher salaries, textbooks, and teaching supplies.

TEACHING EQUIPMENT, SUPPLIES & MATERIALS - The sum of Teaching Equipment (A220-200) and Teaching Supplies and Materials (A220-300).

TEXTBOOKS - Textbooks, Regular School (A220-398).

TO CAPITAL FUND - Money transferred to Capital Fund (Building Costs) (A900-810)

TO OTHER FUNDS - Total Inter-Fund Transfer (A900) minus Capital Fund (A900-810).

TOTAL GENERAL FUND - Total of all expenditures including debt service and transfer to Capital Funds (the sum of all "A" accounts.)

TRANSPORTATION - The sum of Transportation Expense (A510) and Garage Building Expense (A530) includes salaries, equipment, gas, oil, etc.

UNDISTRIBUTED EXPENSES - This item includes the cost of printing units, data processing units, employee benefits, and unallocable insurance premiums (A700).

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) - See Average Daily Attendance.

I N D E X

ITEM	Table 1972-73	Table 1973-74
Amount Raised Locally	III, Chart 1	XII
Attendance		
Average Daily Attendance (ADA)	II	XI
Weighted Average Daily Attendance (WADA)	II	XI
Employee Benefits	VII	XIV
Enrollment	IX	
Expenditures		
Approved Operating Expenditures	VII, Charts 1, 2	XVI
Total General Fund	VII, Chart 2	XVI
Board of Education	IV-A, VIII	XIII-A, XVII
Central Administration	IV-A, VIII	XIII-A, XVII
Community Services	IV-A, VIII	XIII-A, XVII
Debt Service	IV-B, VIII, Chart 2	XIII-B, XVII
Instruction, Regular Day School	IV-A, VIII	XIII-A, XVII
Instruction, Special Schools	IV-A, VIII	XIII-A, XVII
Plant Operation & Maintenance	IV-B, VIII	XIII-B, XVII
To Capital Fund	IV-B, VIII	XIII-B, XVII
To Other Funds	IV-B, VIII	XIII-B, XVII
Transportation	IV-B, VIII	XIII-B, XVII
Undistributed Expenses	IV-B, VIII	XIII-B, XVII
Expenditures for Instruction		
Attendance Services	V-B	XIV-B
Co-curricular Activities	V-A	XIV-A
Guidance, Psychological and Social Work Services	V-B	XIV-B
Health Services	V-B	XIV-B
Interscholastic Activities	V-A	XIV-A
Supervision, Others	V-A	XIV-A
Supervision, Principals	V-A	XIV-A
Teaching	V-A	XIV-A
Teaching Equipment, Supplies & Materials	V-B, Chart 2	XIV-B
Textbooks	V-B	XIV-B

ITEM	Table 1972-73	Table 1973-74
Federal Aid	III, Chart 1	XII
Full Value	III, Chart 1	XII
Non-Property Tax	III	XII
Professional Staff	IX, Chart 3	
Salaries		
Average Teachers Salary	VI, Charts 2, 3	XV
Salaries of Teaching Personnel	VI	XV
Staffing (Numerical Staffing Adequacy)		
Elementary	VI, Chart 2	XV
Non-teaching	VI, Chart 2	XV
Secondary	VI, Chart 2	XV
Total	VI, Chart 2	XV
State Aid	III, Chart 1	XII
State Aid Ratio	VII	XVI
Summary	I	X
Tax on Property	III	XII
Tax Rate, Full Value	III, Chart 1	XII